

Statistics of Income



2010 Partnership Returns Line Item Estimates

2010 Partnership Returns Line Item Estimates

Department of the Treasury Internal Revenue Service

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Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

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2010 Partnership Returns Line Item Estimates

The line item estimates in this publication are taken from the Statistics of Income (SOI) 2010 Partnership Returns sample and subject to data limitations that occur in statistical sampling. The 2010 sample is only one of many SOI could have randomly selected using the same design. The estimates are not actual line item counts or money amounts. Below are the coefficients of variation (CV) and the lower and upper bounds of computed 95% confidence intervals for selected variable totals SOI estimated from the 2010 sample.

Coefficients of Variation and 95% Confidence Interval Boundaries for Selected Variables (in \$000's)				
Variable	Total	CV (%)	Lower Bound	Upper Bound
Business Receipts	3,946,423,948	0.16	3,934,253,363	3,958,594,533
Cost of Goods Sold	2,335,999,179	0.24	2,325,234,095	2,346,764,264
Depreciation	130,060,596	0.78	128,084,949	132,036,244
Interest Paid	85,862,393	1.02	84,153,919	87,570,867
Interest Income	182,578,876	0.74	179,928,029	185,229,723
Computed Net Income	593,727,733	0.91	583,118,315	604,337,150
Net Rental Real Estate Loss	95,537,094	1.93	99,145,307	91,928,882
Net Rental Real Estate Income	99,497,506	1.80	95,986,457	103,008,555
Number of Partners	22,428	1.83	21,622	23,234
Number of Returns	3,248	0.57	3,212	3,285
Ordinary Business Loss	245,391,511	1.15	250,937,228	239,845,794
Ordinary Business Income	499,945,046	0.55	494,518,158	505,371,934
Other Net Rental Real Estate Loss	5,757,726	4.21	6,232,948	5,282,504
Other Net Rental Real Estate Income	8,219,611	4.61	7,476,775	8,962,447
Portfolio Income Dist to Partners	618,879,004	1.04	606,247,068	631,510,941
Taxes & Licenses	63,288,386	0.61	62,530,173	64,046,599
Total Income Minus Deductions	976,627,656	1.30	951,692,853	1,001,562,459
Total Assets	19,820,206,570	0.12	19,775,218,595	19,865,194,544
Computed Total Deductions	4,026,378,206	0.22	4,008,992,244	4,043,764,168
Computed Total Income	4,280,931,741	0.20	4,263,751,707	4,298,111,775
Computed Total Receipts	5,501,658,948	0.23	5,477,344,072	5,525,973,824

Note: Estimates constructed from different samples usually vary. The standard error of an estimate is a measure of its variation among all possible samples. The standard error is used to measure the precision with which an estimate from a particular sample approximates the average result of all the possible samples. The sample estimate and an estimate of its standard error are used to construct an interval estimate with prescribed confidence that the interval includes the actual population value. The coefficients of variations (CV) allow for the comparison of variables. The CV is often presented as a percent, the ratio multiplied by 100.

All money amounts and frequencies were subject to rounding errors. All values on the money amount pages were rounded to the nearest \$1,000. Amounts of \$500 or more were rounded up to the next thousand. Total amounts between +\$500 and -\$500 were marked with a [1] to indicate that an amount greater than zero was present.

Whenever a cell frequency was less than 5, the estimate was deleted and marked with a [d] in order to avoid disclosure of information about specific partnerships. An estimate based on fewer than 10 returns, not selected at the 100-percent rate, was indicated by an asterisk (*) and considered statistically unreliable. Researchers typically should use these estimates in combination with other tabulated values due to the small sample size.

Seven attachments to the Form 1065 are included in the 2010 study but were not represented in enough quantity in the sample to include in this publication. These forms include the following: Form 3800, General Business Credit; Form 5884-B, New Hire Retention Credit; Form 8820, Orphan Drug Credit; Form 8834, Qualified Plug-in Electric and Electric Vehicle Credit; Form 8881, Credit for Small Employer Pension Plan Startup Costs; Form 8896, Low Sulfur Diesel Fuel Production Credit; and Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit.

The data for Form 1065-B, U.S. Return of Income for Electing Large Partnerships, are included in the line item counts and money amounts where equivalent fields existed. They are not broken out separately from the Form 1065 data.

**2010 Partnership Line Item Publication (Estimated from SOI Sample)
Frequency Counts (in Whole Numbers)**

Form **1065**
Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income
For calendar year 2010, or tax year beginning **118,246**, 2010, ending **3,248,481**, 20
▶ See separate instructions.

OMB No. 1545-0099

2010

A Principal business activity 3,248,481	Use the IRS label. Otherwise, print or type.	Name of partnership 3,248,481 NUMBER OF PARTNERSHIPS	D Employer identification number 3,248,481
B Principal product or service		Number, street, and room or suite no. If a P.O. box, see the instructions. 1,696,409 NUMBER OF E-FILED RETURNS	E Date business started 3,248,481
C Business code number 3,230,611		City or town, state, and ZIP code 3,248,389 NUMBER OF FORM 1065'S 92 NUMBER OF FORM 1065-B'S	F Total assets (see the instructions) \$

- G** Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return
14,110 (6) Technical termination - also check (1) or (2)
- H** Check accounting method: (1) Cash **2,331,077** (2) Accrual **812,756** (3) Other (specify) ▶ **43,631**
- I** Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ **3,248,481**
- J** Check if Schedules C and M-3 are attached **251,179**

Caution. Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1a Gross receipts or sales	1a 1,261,129	1c 1,261,129
	b Less returns and allowances	1b 108,805	
	2 Cost of goods sold (Schedule A, line 8)	2 662,777	
	3 Gross profit. Subtract line 2 from line 1c	3 1,257,324	
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)	4 198,571	
	5 Net farm profit (loss) (attach Schedule F (Form 1040))	5 87,031	
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6 79,047	
	7 Other income (loss) (attach statement)	7 345,477	
8 Total income (loss). Combine lines 3 through 7	8 1,601,553		
Deductions <small>(see the instructions for limitations)</small>	9 Salaries and wages (other than to partners) (less employment credits)	9 474,131	
	10 Guaranteed payments to partners	10 261,682	
	11 Repairs and maintenance	11 656,884	
	12 Bad debts	12 102,253	
	13 Rent	13 636,781	
	14 Taxes and licenses	14 1,119,059	
	15 Interest	15 568,749	
	16a Depreciation (if required, attach Form 4562)	16a 1,069,052	16c 798,457
	b Less depreciation reported on Schedule A and elsewhere on return	16b 290,932	
	17 Depletion (Do not deduct oil and gas depletion.)	17 731	
	18 Retirement plans, etc.	18 75,655	
	19 Employee benefit programs	19 172,406	
	20 Other deductions (attach statement)	20 1,647,938	
	21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20	21 1,746,669	
22 Ordinary business income (loss). Subtract line 21 from line 8	22 1,928,650		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.

▶ _____ ▶
Signature of general partner or limited liability company member manager Date

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only

Print/Type preparer's name 2,868,347	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11390Z

Form **1065** (2010)

**2010 Partnership Line Item Publication (Estimated from SOI Sample)
Amounts (in 000's)**

Form **1065**
Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income
For calendar year 2010, or tax year beginning _____, 2010, ending _____, 20_____
▶ See separate instructions.

OMB No. 1545-0099

2010

A Principal business activity	Use the IRS label. Other- wise, print or type.	Name of partnership	D Employer identification number
B Principal product or service		Number, street, and room or suite no. If a P.O. box, see the instructions.	E Date business started
C Business code number		City or town, state, and ZIP code	F Total assets (see the instructions) \$ _____

- G** Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return
(6) Technical termination - also check (1) or (2)
- H** Check accounting method: (1) Cash (2) Accrual (3) Other (specify) ▶ _____
- I** Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ **22,428**
- J** Check if Schedules C and M-3 are attached

Caution. Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1a	Gross receipts or sales	1a	4,010,072,579			
	b	Less returns and allowances	1b	63,648,631		1c	3,946,423,948
	2	Cost of goods sold (Schedule A, line 8)	2				2,335,999,179
	3	Gross profit. Subtract line 2 from line 1c	3				1,610,424,769
	4	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)	4				29,943,943
	5	Net farm profit (loss) (attach Schedule F (Form 1040))	5				-460,894
	6	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6				15,126,997
	7	Other income (loss) (attach statement)	7				204,255,876
	8	Total income (loss). Combine lines 3 through 7	8				1,859,290,691
Deductions <small>(see the instructions for limitations)</small>	9	Salaries and wages (other than to partners) (less employment credits)	9				405,359,065
	10	Guaranteed payments to partners	10				50,008,233
	11	Repairs and maintenance	11				23,503,815
	12	Bad debts	12				32,607,437
	13	Rent	13				78,353,244
	14	Taxes and licenses	14				63,288,386
	15	Interest	15				85,862,393
	16a	Depreciation (if required, attach Form 4562)	16a	178,072,080			
	b	Less depreciation reported on Schedule A and elsewhere on return	16b	48,011,483			
	17	Depletion (Do not deduct oil and gas depletion.)	17				1,136,950
	18	Retirement plans, etc.	18				10,812,565
	19	Employee benefit programs	19				28,667,946
	20	Other deductions (attach statement)	20				695,076,527
21	Total deductions. Add the amounts shown in the far right column for lines 9 through 20.	21				1,604,737,156	
22	Ordinary business income (loss). Subtract line 21 from line 8	22				254,553,535	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.

▶ _____ ▶ _____
Signature of general partner or limited liability company member manager Date

May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No
--

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11390Z

Form **1065** (2010)

**2010 Partnership Line Item Publication (Estimated from SOI Sample)
Frequency Counts (in Whole Numbers)**

Schedule A Cost of Goods Sold (see the instructions)

1	Inventory at beginning of year	1	291,988
2	Purchases less cost of items withdrawn for personal use	2	530,060
3	Cost of labor	3	129,342
4	Additional section 263A costs (<i>attach statement</i>)	4	24,191
5	Other costs (<i>attach statement</i>)	5	289,574
6	Total. Add lines 1 through 5	6	687,712
7	Inventory at end of year	7	324,068
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	

9a Check all methods used for valuing closing inventory:

- (i) Cost as described in Regulations section 1.471-3
- (ii) Lower of cost or market as described in Regulations section 1.471-4
- (iii) Other (specify method used and attach explanation) ▶

- b** Check this box if there was a writedown of "subnormal" goods as described in Regulations section 1.471-2(c) . . . ▶
- c** Check this box if the LIFO inventory method was adopted this tax year for any goods (*if checked, attach Form 970*) . . ▶
- d** Do the rules of section 263A (for property produced or acquired for resale) apply to the partnership? Yes No
- e** Was there any change in determining quantities, cost, or valuations between opening and closing inventory? . . Yes No
If "Yes," attach explanation.

Schedule B Other Information **TOTAL SCHEDULE B'S FILED 3,248,481** **TOTAL SCHEDULE B'S E-FILED 1,696,409**

1	What type of entity is filing this return? Check the applicable box:	Yes	No
590,512 a	<input type="checkbox"/> Domestic general partnership		
2,090,019 c	<input type="checkbox"/> Domestic limited liability company		
12,897 e	<input type="checkbox"/> Foreign partnership		
b	<input type="checkbox"/> Domestic limited partnership 374,889		
d	<input type="checkbox"/> Domestic limited liability partnership 141,836		
f	<input type="checkbox"/> Other ▶ 9,614		

2	At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person?	Y:	795,759
		N:	2,431,265
3	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership	Y:	440,399
		N:	2,774,768
b	Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership	Y:	1,774,415
		N:	1,442,486
4	At the end of the tax year, did the partnership:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below	Y:	24,719
		N:	3,199,285

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below	Y:	105,807
		N:	3,074,187

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

Schedule A Cost of Goods Sold (see the instructions)

1	Inventory at beginning of year	1	249,741,778
2	Purchases less cost of items withdrawn for personal use	2	1,613,898,628
3	Cost of labor	3	105,454,543
4	Additional section 263A costs (attach statement)	4	14,052,892
5	Other costs (attach statement)	5	606,159,347
6	Total. Add lines 1 through 5	6	2,589,307,188
7	Inventory at end of year	7	253,308,009
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	

9a Check all methods used for valuing closing inventory:

- (i) Cost as described in Regulations section 1.471-3
- (ii) Lower of cost or market as described in Regulations section 1.471-4
- (iii) Other (specify method used and attach explanation) ▶

- b** Check this box if there was a writedown of "subnormal" goods as described in Regulations section 1.471-2(c) . . . ▶
- c** Check this box if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) . . ▶
- d** Do the rules of section 263A (for property produced or acquired for resale) apply to the partnership? Yes No
- e** Was there any change in determining quantities, cost, or valuations between opening and closing inventory? . . Yes No
If "Yes," attach explanation.

Schedule B Other Information

	Yes	No
1 What type of entity is filing this return? Check the applicable box:		
a <input type="checkbox"/> Domestic general partnership		
b <input type="checkbox"/> Domestic limited partnership		
c <input type="checkbox"/> Domestic limited liability company		
d <input type="checkbox"/> Domestic limited liability partnership		
e <input type="checkbox"/> Foreign partnership		
f <input type="checkbox"/> Other ▶		
2 At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person?		
3 At the end of the tax year:		
a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership		
b Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership		
4 At the end of the tax year, did the partnership:		
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below		

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

- b** Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

**2010 Partnership Line Item Publication (Estimated from SOI Sample)
Frequency Counts (in Whole Numbers)**

		Yes	No
5	Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details	Y: 20,596 N: 3,101,588	
6	Does the partnership satisfy all four of the following conditions? a The partnership's total receipts for the tax year were less than \$250,000. b The partnership's total assets at the end of the tax year were less than \$1 million. c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return. d The partnership is not filing and is not required to file Schedule M-3 If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1.	Y: 1,663,643 N: 1,531,579	
7	Is this partnership a publicly traded partnership as defined in section 469(k)(2)? Y: .1,546	N: 3,199,629	
8	During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?	Y: 17,557 N: 3,023,769	
9	Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?	Y: 2,927 N: 3,105,686	
10	At any time during calendar year 2010, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country. ► 21,643	Y: 21,643 N: 3,201,093	
11	At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions	Y: 113 N: 3,180,042	
12a	Is the partnership making, or had it previously made (and not revoked), a section 754 election? . . . Y: .151,385 See instructions for details regarding a section 754 election.	N: 2,955,809	
b	Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions	Y: 20,691 N: 3,150,287	
c	Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions.	Y: 1,040 N: 3,170,513	
13	Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than entities wholly-owned by the partnership throughout the tax year) 1,232 ► <input type="checkbox"/>		
14	At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?	Y: 8,151 N: 3,022,786	
15	If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions ► 2,981		
16	Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. ► 28,226	Y: 60,360 N: 3,166,562	
17	Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ► 9,215		

Designation of Tax Matters Partner (see instructions)

Enter below the general partner designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP	Identifying number of TMP
If the TMP is an entity, name of TMP representative	Phone number of TMP
Address of designated TMP	

2010 Partnership Line Item Publication (Estimated from SOI Sample)
Amounts (in 000's)

	Yes	No
5 Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details		
6 Does the partnership satisfy all four of the following conditions? a The partnership's total receipts for the tax year were less than \$250,000. b The partnership's total assets at the end of the tax year were less than \$1 million. c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return. d The partnership is not filing and is not required to file Schedule M-3 If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1.		
7 Is this partnership a publicly traded partnership as defined in section 469(k)(2)?		
8 During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		
9 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		
10 At any time during calendar year 2010, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country. ▶		
11 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions		
12a Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election. b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions.		
13 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than entities wholly-owned by the partnership throughout the tax year) <input type="checkbox"/>		
14 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		
15 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions ▶ 16		
16 Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. ▶ 530		
17 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶ 22		

Designation of Tax Matters Partner (see instructions)

Enter below the general partner designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP ▶	Identifying number of TMP ▶
If the TMP is an entity, name of TMP representative ▶	Phone number of TMP ▶
Address of designated TMP ▶	

**2010 Partnership Line Item Publication (Estimated from SOI Sample)
Frequency Counts (in Whole Numbers)**

Form 1065 (2010)

TOTAL SCHEDULE K'S FILED 3,236,995 TOTAL SCHEDULE K'S E-FILED 1,692,269

Page **4**

Schedule K Partners' Distributive Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	1,928,650
	2 Net rental real estate income (loss) (attach Form 8825)	2	1,346,187
	3a Other gross rental income (loss)	3a	56,555
	b Expenses from other rental activities (attach statement)	3b	37,407
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	58,883
	4 Guaranteed payments	4	296,591
	5 Interest income	5	912,741
	6 Dividends: a Ordinary dividends	6a	238,824
	b Qualified dividends	6b	178,984
	7 Royalties	7	48,747
	8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	162,640
9a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	241,808	
b Collectibles (28%) gain (loss)	9b	6,278	
c Unrecaptured section 1250 gain (attach statement)	9c	57,110	
10 Net section 1231 gain (loss) (attach Form 4797)	10	213,220	
11 Other income (loss) (see instructions) Type ▶	11	179,579	
Deductions	12 Section 179 deduction (attach Form 4562)	12	238,473
	13a Contributions	13a	376,947
	b Investment interest expense	13b	114,293
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)	30,845
d Other deductions (see instructions) Type ▶	13d	482,467	
Self-Employment	14a Net earnings (loss) from self-employment	14a	1,378,227
	b Gross farming or fishing income	14b	76,963
	c Gross nonfarm income	14c	792,621
Credits	15a Low-income housing credit (section 42(j)(5))	15a	1,637
	b Low-income housing credit (other)	15b	23,907
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	2,308
	d Other rental real estate credits (see instructions) Type ▶	15d	*20
	e Other rental credits (see instructions) Type ▶	15e	*82
	f Other credits (see instructions) Type ▶	15f	71,464
Foreign Transactions	16a Name of country or U.S. possession ▶		
	b Gross income from all sources	16b	86,988
	c Gross income sourced at partner level	16c	42,413
	<i>Foreign gross income sourced at partnership level</i>		
	d Passive category ▶ 70,005 e General category ▶ 25,635 f Other ▶	16f	6,711
	<i>Deductions allocated and apportioned at partner level</i>		
	g Interest expense ▶ 32,512 h Other ▶	16h	24,203
	<i>Deductions allocated and apportioned at partnership level to foreign source income</i>		
	i Passive category ▶ 35,016 j General category ▶ 16,856 k Other ▶	16k	2,871
l Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16l	110,714	
m Reduction in taxes available for credit (attach statement)	16m	289	
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a	1,189,769
	b Adjusted gain or loss	17b	100,314
	c Depletion (other than oil and gas)	17c	5,562
	d Oil, gas, and geothermal properties—gross income	17d	45,225
	e Oil, gas, and geothermal properties—deductions	17e	42,985
	f Other AMT items (attach statement)	17f	79,690
Other Information	18a Tax-exempt interest income	18a	83,171
	b Other tax-exempt income	18b	45,431
	c Nondeductible expenses	18c	838,985
	19a Distributions of cash and marketable securities	19a	1,222,327
	b Distributions of other property	19b	72,021
	20a Investment income	20a	956,230
b Investment expenses	20b	208,266	
c Other items and amounts (attach statement)			

Form **1065** (2010)

Schedule K Partners' Distributive Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	254,553,535
	2 Net rental real estate income (loss) (attach Form 8825)	2	3,960,412
	3a Other gross rental income (loss)	3a	20,964,416
	b Expenses from other rental activities (attach statement)	3b	18,501,742
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	2,461,886
	4 Guaranteed payments	4	60,965,726
	5 Interest income	5	182,578,876
	6 Dividends: a Ordinary dividends	6a	130,843,672
	b Qualified dividends	6b	76,148,873
	7 Royalties	7	19,329,352
	8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	73,322,914
9a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	212,729,999	
b Collectibles (28%) gain (loss)	9b	363,190	
c Unrecaptured section 1250 gain (attach statement)	9c	13,064,580	
10 Net section 1231 gain (loss) (attach Form 4797)	10	28,918,856	
11 Other income (loss) (see instructions) Type ▶	11	263,406,117	
Deductions	12 Section 179 deduction (attach Form 4562)	12	7,333,783
	13a Contributions	13a	3,843,961
	b Investment interest expense	13b	65,285,585
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)	34,543,255
	d Other deductions (see instructions) Type ▶	13d	129,736,331
Self-Employment	14a Net earnings (loss) from self-employment	14a	134,920,487
	b Gross farming or fishing income	14b	58,605,451
	c Gross nonfarm income	14c	392,909,472
Credits	15a Low-income housing credit (section 42(j)(5))	15a	430,656
	b Low-income housing credit (other)	15b	16,364,562
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	4,227,062
	d Other rental real estate credits (see instructions) Type ▶	15d	*829
	e Other rental credits (see instructions) Type ▶	15e	*7,421
	f Other credits (see instructions) Type ▶	15f	4,468,395
Foreign Transactions	16a Name of country or U.S. possession ▶		
	b Gross income from all sources	16b	1,945,287,141
	c Gross income sourced at partner level	16c	673,743,676
	<i>Foreign gross income sourced at partnership level</i>		
	d Passive category ▶ 106,793,972 e General category ▶ 189,885,387 f Other ▶	16f	22,531,074
	<i>Deductions allocated and apportioned at partner level</i>		
	g Interest expense ▶ 71,277,984 h Other ▶	16h	387,275,367
	<i>Deductions allocated and apportioned at partnership level to foreign source income</i>		
	i Passive category ▶ 32,855,349 j General category ▶ 114,536,903 k Other ▶	16k	18,291,020
l Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16l	15,750,297	
m Reduction in taxes available for credit (attach statement)	16m	56,099	
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a	-2,357,581
	b Adjusted gain or loss	17b	-3,156,385
	c Depletion (other than oil and gas)	17c	1,753,417
	d Oil, gas, and geothermal properties—gross income	17d	54,920,463
	e Oil, gas, and geothermal properties—deductions	17e	33,297,120
	f Other AMT items (attach statement)	17f	11,438,320
Other Information	18a Tax-exempt interest income	18a	5,203,423
	b Other tax-exempt income	18b	6,913,863
	c Nondeductible expenses	18c	15,503,343
	19a Distributions of cash and marketable securities	19a	3,422,118,112
	b Distributions of other property	19b	164,965,220
	20a Investment income	20a	342,123,911
b Investment expenses	20b	76,087,511	
c Other items and amounts (attach statement)			

**2010 Partnership Line Item Publication (Estimated from SOI Sample)
Frequency Counts (in Whole Numbers)**

Analysis of Net Income (Loss) **TOTAL SCHEDULE L'S FILED 2,423,483** **TOTAL SCHEDULE L'S E-FILED 1,329,324**

1	Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16l	1	3,215,847
2	Analysis by partner type:		
		(i) Corporate	(ii) Individual (active)
		(iii) Individual (passive)	(iv) Partnership
		(v) Exempt organization	(vi) Nominee/Other
a	General partners	156,831	715,602
		73,162	185,583
		7,358	79,253
b	Limited partners	229,992	1,396,614
		927,903	412,854
		38,157	335,700

	Schedule L	Balance Sheets per Books		Beginning of tax year		End of tax year	
		Assets		(a)	(b)	(c)	(d)
1		Cash					2,082,246
2a		Trade notes and accounts receivable				392,631	
b		Less allowance for bad debts	28,873			29,623	
3		Inventories					268,300
4		U.S. government obligations					5,957
5		Tax-exempt securities		7,632			7,552
6		Other current assets (attach statement)					829,013
7		Mortgage and real estate loans					34,571
8		Other investments (attach statement)					421,562
9a		Buildings and other depreciable assets				1,659,036	
b		Less accumulated depreciation				1,633,927	
10a		Depletable assets				20,515	
b		Less accumulated depletion				14,421	
11		Land (net of any amortization)					1,004,179
12a		Intangible assets (amortizable only)				787,102	
b		Less accumulated amortization				762,910	
13		Other assets (attach statement)					598,293
14		Total assets					2,388,297
		Liabilities and Capital					
15		Accounts payable					487,746
16		Mortgages, notes, bonds payable in less than 1 year					368,304
17		Other current liabilities (attach statement)					1,052,645
18		All nonrecourse loans					188,395
19		Mortgages, notes, bonds payable in 1 year or more					862,152
20		Other liabilities (attach statement)					487,024
21		Partners' capital accounts		2,182,393			2,395,669
22		Total liabilities and capital					2,388,297

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return
Note. Schedule M-3 may be required instead of Schedule M-1 (see instructions).

1	Net income (loss) per books	2,303,309	6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):	50,886	a	Tax-exempt interest \$	148,986
3	Guaranteed payments (other than health insurance)	196,244	7	Deductions included on Schedule K, lines 1 through 13d, and 16l, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize):		a	Depreciation \$	152,819
	a Depreciation \$		8	Add lines 6 and 7	281,954
	b Travel and entertainment \$	718,132	9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	2,295,398
5	Add lines 1 through 4	2,297,608			

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year	2,295,756	6	Distributions: a Cash	1,166,869
2	Capital contributed: a Cash	875,274		b Property	80,353
	b Property	90,928	7	Other decreases (itemize):	
3	Net income (loss) per books	2,565,481			146,882
4	Other increases (itemize):	138,685	8	Add lines 6 and 7	1,267,504
5	Add lines 1 through 4	2,548,815	9	Balance at end of year. Subtract line 8 from line 5	2,465,410

Analysis of Net Income (Loss)

1	Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16l	1	976,627,656
2	Analysis by partner type:		
		(i) Corporate	(ii) Individual (active)
		(iii) Individual (passive)	(iv) Partnership
		(v) Exempt organization	(vi) Nominee/Other
a	General partners	94,292,485	65,055,425
		4,068,689	76,599,530
		1,242,954	6,656,526
b	Limited partners	199,892,051	96,051,101
		98,638,437	208,385,997
		47,366,086	75,585,066

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				1,020,462,381
2a	Trade notes and accounts receivable			811,630,309	
b	Less allowance for bad debts	19,317,551		29,978,138	
3	Inventories				277,105,259
4	U.S. government obligations				130,252,653
5	Tax-exempt securities		40,400,158		36,599,391
6	Other current assets (attach statement)				2,219,920,404
7	Mortgage and real estate loans				100,375,078
8	Other investments (attach statement)				9,057,559,534
9a	Buildings and other depreciable assets			4,775,573,906	
b	Less accumulated depreciation			1,512,533,614	
10a	Depletable assets			177,052,752	
b	Less accumulated depletion			44,505,081	
11	Land (net of any amortization)				912,941,355
12a	Intangible assets (amortizable only)			726,329,039	
b	Less accumulated amortization			159,624,968	
13	Other assets (attach statement)				1,321,046,308
14	Total assets				19,820,206,570
Liabilities and Capital					
15	Accounts payable				492,466,297
16	Mortgages, notes, bonds payable in less than 1 year				480,916,174
17	Other current liabilities (attach statement)				2,640,691,764
18	All nonrecourse loans				1,225,305,419
19	Mortgages, notes, bonds payable in 1 year or more				2,692,942,535
20	Other liabilities (attach statement)				1,461,928,613
21	Partners' capital accounts		9,272,365,786		10,825,955,766
22	Total liabilities and capital				19,820,206,570

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note. Schedule M-3 may be required instead of Schedule M-1 (see instructions).

1	Net income (loss) per books	117,217,273	6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):	7,936,224	a	Tax-exempt interest \$	35,947,170
3	Guaranteed payments (other than health insurance)	26,641,836	7	Deductions included on Schedule K, lines 1 through 13d, and 16l, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize):		a	Depreciation \$	12,068,363
a	Depreciation \$		8	Add lines 6 and 7	48,015,533
b	Travel and entertainment \$	13,965,335	9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	117,745,135
5	Add lines 1 through 4	165,760,668			

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year	9,568,227,324	6	Distributions: a Cash	3,582,427,789
2	Capital contributed: a Cash	3,389,581,197		b Property	168,671,403
	b Property	304,503,917	7	Other decreases (itemize):	
3	Net income (loss) per books	1,359,423,763			468,353,193
4	Other increases (itemize):	505,104,942	8	Add lines 6 and 7	4,219,452,386
5	Add lines 1 through 4	15,126,841,143	9	Balance at end of year. Subtract line 8 from line 5	10,907,388,757

**SCHEDULE C
(Form 1065)**

Additional Information for Schedule M-3 Filers

OMB No. 1545-0099

2010

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1065. See separate instructions.**

Name of partnership		Employer identification number	
Total Schedule C's Filed	280,439	Total Schedule C's E-Filed	174,783

		Yes	No
1	At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?	639	278,709
2	Do the amounts reported on Schedule M-3, Part II, lines 7 or 8, column (d), reflect allocations to this partnership from another partnership of income, gain, loss, deduction, or credit that are disproportionate to this partnership's share of capital in such partnership or its ratio for sharing other items of such partnership?	6,182	272,411
3	At any time during the tax year, did the partnership sell, exchange, or transfer any interest in an intangible asset to a related person as defined in sections 267(b) and 707(b)(1)?	547	278,269
4	At any time during the tax year, did the partnership acquire any interest in an intangible asset from a related person as defined in sections 267(b) and 707(b)(1)?	671	278,094
5	At any time during the tax year, did the partnership make any change in accounting principle for financial accounting purposes? See instructions for a definition of change in accounting principle	423	278,370
6	At any time during the tax year, did the partnership make any change in a method of accounting for U.S. income tax purposes?	1,953	276,841

For Paperwork Reduction Act Notice, see the Instructions for Form 1065. Cat. No. 49945S **Schedule C (Form 1065) 2010**

SCHEDULE C
(Form 1065)

Additional Information for Schedule M-3 Filers

OMB No. 1545-0099

2010

Department of the Treasury
 Internal Revenue Service

▶ **Attach to Form 1065. See separate instructions.**

Name of partnership

Employer identification number

		Yes	No
1	At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?	<input type="checkbox"/>	<input type="checkbox"/>
2	Do the amounts reported on Schedule M-3, Part II, lines 7 or 8, column (d), reflect allocations to this partnership from another partnership of income, gain, loss, deduction, or credit that are disproportionate to this partnership's share of capital in such partnership or its ratio for sharing other items of such partnership?	<input type="checkbox"/>	<input type="checkbox"/>
3	At any time during the tax year, did the partnership sell, exchange, or transfer any interest in an intangible asset to a related person as defined in sections 267(b) and 707(b)(1)?	<input type="checkbox"/>	<input type="checkbox"/>
4	At any time during the tax year, did the partnership acquire any interest in an intangible asset from a related person as defined in sections 267(b) and 707(b)(1)?	<input type="checkbox"/>	<input type="checkbox"/>
5	At any time during the tax year, did the partnership make any change in accounting principle for financial accounting purposes? See instructions for a definition of change in accounting principle	<input type="checkbox"/>	<input type="checkbox"/>
6	At any time during the tax year, did the partnership make any change in a method of accounting for U.S. income tax purposes?	<input type="checkbox"/>	<input type="checkbox"/>

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Cat. No. 49945S

Schedule C (Form 1065) 2010

*****No money amounts are required on this form.*****

**SCHEDULE D
(Form 1065)**

Capital Gains and Losses

OMB No. 1545-0099

2010

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1065. ▶ See separate instructions.**
▶ **Use Schedule D-1 to list additional transactions for lines 1 and 7.**

Name of partnership

Employer identification number

Total Schedule D's Filed 273,716 Total Schedule D's E-Filed 141,782

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
				TOTAL:	118,283
2	Enter short-term capital gain or (loss), if any, from Schedule D-1, line 2				2 15,321
3	Short-term capital gain from installment sales from Form 6252, line 26 or 37				3 2,990
4	Short-term capital gain (loss) from like-kind exchanges from Form 8824				4 [d]
5	Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts				5 60,147
6	Net short-term capital gain or (loss). Combine lines 1 through 5 in column (f). Enter here and on Form 1065, Schedule K, line 8 or 11				6 161,414

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(a) Description of property (Example: 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
7					
				TOTAL:	172,191
8	Enter long-term gain or (loss), if any, from Schedule D-1, line 8				8 17,064
9	Long-term capital gain from installment sales from Form 6252, line 26 or 37				9 10,197
10	Long-term capital gain (loss) from like-kind exchanges from Form 8824				10 *110
11	Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts				11 84,571
12	Capital gain distributions				12 59,016
13	Net long-term capital gain or (loss). Combine lines 7 through 12 in column (f). Enter here and on Form 1065, Schedule K, line 9a or 11				13 241,389

**SCHEDULE D
(Form 1065)**

Capital Gains and Losses

OMB No. 1545-0099

2010

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1065. ▶ See separate instructions.**
▶ **Use Schedule D-1 to list additional transactions for lines 1 and 7.**

Name of partnership

Employer identification number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
				TOTAL:	61,088,413
2	Enter short-term capital gain or (loss), if any, from Schedule D-1, line 2				2 866,200
3	Short-term capital gain from installment sales from Form 6252, line 26 or 37				3 573,933
4	Short-term capital gain (loss) from like-kind exchanges from Form 8824				4 [d]
5	Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts				5 32,548,155
6	Net short-term capital gain or (loss). Combine lines 1 through 5 in column (f). Enter here and on Form 1065, Schedule K, line 8 or 11				6 95,616,807

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(a) Description of property (Example: 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
7					
				TOTAL:	106,115,594
8	Enter long-term gain or (loss), if any, from Schedule D-1, line 8				8 3,796,892
9	Long-term capital gain from installment sales from Form 6252, line 26 or 37				9 26,498,337
10	Long-term capital gain (loss) from like-kind exchanges from Form 8824				10 *458,520
11	Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts				11 102,022,130
12	Capital gain distributions				12 1,899,863
13	Net long-term capital gain or (loss). Combine lines 7 through 12 in column (f). Enter here and on Form 1065, Schedule K, line 9a or 11				13 240,450,510

**SCHEDULE F
(Form 1040)**

Profit or Loss From Farming

OMB No. 1545-0074

2010

Attachment
Sequence No. **14**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.**
▶ **See Instructions for Schedule F (Form 1040).**

Name of proprietor
Total Schedule F's Filed 87,430 **Total Schedule F's E-Filed 42,841** Social security number (SSN)

A Principal product. Describe in one or two words your principal crop or activity for the current tax year. **B** Enter code from Part IV

C Accounting method: (1) Cash (2) Accrual **D** Employer ID number (EIN), if any

E Did you "materially participate" in the operation of this business during 2010? If "No," see page F-2 for limit on passive losses. Yes No

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 11.) Do not include sales of livestock held for draft, breeding, sport, or dairy purposes. Report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale	1			
2	Cost or other basis of livestock and other items reported on line 1	2			
3	Subtract line 2 from line 1	3			
4	Sales of livestock, produce, grains, and other products you raised	4			
5a	Cooperative distributions (Form(s) 1099-PATR)	5a		5b	Taxable amount
6a	Agricultural program payments (see page F-3)	6a		6b	Taxable amount
7	Commodity Credit Corporation (CCC) loans (see page F-3):				
a	CCC loans reported under election			7a	
b	CCC loans forfeited	7b		7c	Taxable amount
8	Crop insurance proceeds and federal crop disaster payments (see page F-3):				
a	Amount received in 2010	8a		8b	Taxable amount
c	If election to defer to 2011 is attached, check here <input type="checkbox"/>			8d	Amount deferred from 2009
9	Custom hire (machine work) income	9			
10	Other income, including federal and state gasoline or fuel tax credit or refund (see page F-3)	10			
11	Gross income. Add amounts in the right column for lines 3 through 10. If you use the accrual method to figure your income, enter the amount from Part III, line 51	11			81,025

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, or repairs on your home.

12	Car and truck expenses (see page F-5). Also attach Form 4562	12		25	Pension and profit-sharing plans	25	
13	Chemicals	13		26	Rent or lease (see page F-6):		
14	Conservation expenses (see page F-5)	14		a	Vehicles, machinery, and equipment	26a	
15	Custom hire (machine work)	15		b	Other (land, animals, etc.)	26b	
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-5)	16	65,723	27	Repairs and maintenance	27	
17	Employee benefit programs other than on line 25	17		28	Seeds and plants	28	
18	Feed	18		29	Storage and warehousing	29	
19	Fertilizers and lime	19		30	Supplies	30	
20	Freight and trucking	20		31	Taxes	31	
21	Gasoline, fuel, and oil	21		32	Utilities	32	
22	Insurance (other than health)	22		33	Veterinary, breeding, and medicine	33	
23	Interest:			34	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	23a	16,029	a	-----	34a	
b	Other	23b	31,177	b	-----	34b	
24	Labor hired (less employment credits)	24		c	-----	34c	
				d	-----	34d	
				e	-----	34e	
				f	-----	34f	

35 Total expenses. Add lines 12 through 34f. If line 34f is negative, see instructions **35** **86,260**

36 Net farm profit or (loss). Subtract line 35 from line 11. Partnerships, see page F-7.
• If a profit, enter the profit on both **Form 1040, line 18,** and **Schedule SE, line 1a;** on **Form 1040NR, line 19;** or on **Form 1041, line 6.**
• If a loss, you **must** go to line 37.

37 If you have a loss, you **must** check the box that describes your investment in this activity (see page F-7).
• If you checked 37a, enter the loss on both **Form 1040, line 18,** and **Schedule SE, line 1a;** on **Form 1040NR, line 19;** or on **Form 1041, line 6.**
• If you checked 37b, you **must** attach **Form 6198.** Your loss may be limited.

37a All investment is at risk.
37b Some investment is not at risk.

**SCHEDULE F
(Form 1040)**

Profit or Loss From Farming

OMB No. 1545-0074

2010

Attachment
Sequence No. **14**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.**
▶ **See Instructions for Schedule F (Form 1040).**

Name of proprietor _____ Social security number (SSN) _____

A Principal product. Describe in one or two words your principal crop or activity for the current tax year. _____ **B** Enter code from Part IV
▶ | | | | | | | |

C Accounting method: (1) Cash (2) Accrual _____ **D** Employer ID number (EIN), if any
| | | | | | | |

E Did you "materially participate" in the operation of this business during 2010? If "No," see page F-2 for limit on passive losses. Yes No

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 11.) Do not include sales of livestock held for draft, breeding, sport, or dairy purposes. Report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale	1				
2	Cost or other basis of livestock and other items reported on line 1	2				
3	Subtract line 2 from line 1	3				
4	Sales of livestock, produce, grains, and other products you raised	4				
5a	Cooperative distributions (Form(s) 1099-PATR)	5a			5b	Taxable amount
6a	Agricultural program payments (see page F-3)	6a			6b	Taxable amount
7	Commodity Credit Corporation (CCC) loans (see page F-3):					
a	CCC loans reported under election	7a			7a	
b	CCC loans forfeited	7b			7c	Taxable amount
8	Crop insurance proceeds and federal crop disaster payments (see page F-3):					
a	Amount received in 2010	8a			8b	Taxable amount
c	If election to defer to 2011 is attached, check here <input type="checkbox"/>	8d			8d	Amount deferred from 2009
9	Custom hire (machine work) income	9			9	
10	Other income, including federal and state gasoline or fuel tax credit or refund (see page F-3)	10			10	
11	Gross income. Add amounts in the right column for lines 3 through 10. If you use the accrual method to figure your income, enter the amount from Part III, line 51	11				65,495,289

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, or repairs on your home.

12	Car and truck expenses (see page F-5). Also attach Form 4562	12			25	Pension and profit-sharing plans	25	
13	Chemicals	13			26	Rent or lease (see page F-6):		
14	Conservation expenses (see page F-5)	14			a	Vehicles, machinery, and equipment	26a	
15	Custom hire (machine work)	15			b	Other (land, animals, etc.)	26b	
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-5)	16		4,998,377	27	Repairs and maintenance	27	
17	Employee benefit programs other than on line 25	17			28	Seeds and plants	28	
18	Feed	18			29	Storage and warehousing	29	
19	Fertilizers and lime	19			30	Supplies	30	
20	Freight and trucking	20			31	Taxes	31	
21	Gasoline, fuel, and oil	21			32	Utilities	32	
22	Insurance (other than health)	22			33	Veterinary, breeding, and medicine	33	
23	Interest:				34	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	23a		976,269	a	-----	34a	
b	Other	23b		1,414,328	b	-----	34b	
24	Labor hired (less employment credits)	24			c	-----	34c	
					d	-----	34d	
					e	-----	34e	
					f	-----	34f	

35 Total expenses. Add lines 12 through 34f. If line 34f is negative, see instructions **35** **65,957,018**

36 Net farm profit or (loss). Subtract line 35 from line 11. Partnerships, see page F-7.
• If a profit, enter the profit on both **Form 1040, line 18,** and **Schedule SE, line 1a;** on **Form 1040NR, line 19;** or on **Form 1041, line 6.**
• If a loss, you **must** go to line 37.

37 If you have a loss, you **must** check the box that describes your investment in this activity (see page F-7).
• If you checked 37a, enter the loss on both **Form 1040, line 18,** and **Schedule SE, line 1a;** on **Form 1040NR, line 19;** or on **Form 1041, line 6.**
• If you checked 37b, you **must** attach **Form 6198.** Your loss may be limited.

37a All investment is at risk.
37b Some investment is not at risk.

SCHEDULE M-3
(Form 1065)

Department of the Treasury
 Internal Revenue Service
 Name of partnership

Net Income (Loss) Reconciliation
for Certain Partnerships

▶ Attach to Form 1065 or Form 1065-B.
 ▶ See separate instructions.

OMB No. 1545-0099

2010

Total Schedule M-3's Filed **251,221** **Total Schedule M-3's E- Filed** **141,857**

Employer identification number

This Schedule M-3 is being filed because (check all that apply):

- 133,351 A** The amount of the partnership's total assets at the end of the tax year is equal to \$10 million or more.
- 159,515 B** The amount of the partnership's adjusted total assets for the year is equal to \$10 million or more. If box B is checked, enter the amount of adjusted total assets for the tax year 158,803.
- 17,261 C** The amount of total receipts for the tax year is equal to \$35 million or more. If box C is checked, enter the total receipts for the tax year 17,055.
- 114,367 D** An entity that is a reportable entity partner with respect to the partnership owns or is deemed to own an interest of 50 percent or more in the partnership's capital, profit, or loss, on any day during the tax year of the partnership.

Name of Reportable Entity Partner	Identifying Number	Maximum Percentage Owned or Deemed Owned
<u>113,612</u>	<u>114,015</u>	<u>111,846</u>
<u>20,044</u>	<u>20,043</u>	<u>19,962</u>

11,040 E Voluntary Filer

Part I Financial Information and Net Income (Loss) Reconciliation

- 1a** Did the partnership file SEC Form 10-K for its income statement period ending with or within this tax year?
649 **Yes.** Skip lines 1b and 1c and complete lines 2 through 11 with respect to that SEC Form 10-K.
- 244,091** **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.
- b** Did the partnership prepare a certified audited non-tax-basis income statement for that period?
66,681 **Yes.** Skip line 1c and complete lines 2 through 11 with respect to that income statement.
176,660 **No.** Go to line 1c.
- c** Did the partnership prepare a non-tax-basis income statement for that period?
76,728 **Yes.** Complete lines 2 through 11 with respect to that income statement.
100,985 **No.** Skip lines 2 through 3b and enter the partnership's net income (loss) per its books and records on line 4a.
- 2** Enter the income statement period: Beginning / / 148,735 Ending / / 148,772
- 3a** Has the partnership's income statement been restated for the income statement period on line 2?
125 **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
149,245 **No.**
- b** Has the partnership's income statement been restated for any of the five income statement periods preceding the period on line 2?
1,353 **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
148,036 **No.**

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	249,328
b Indicate accounting standard used for line 4a (see instructions):		
130,540 1 <input type="checkbox"/> GAAP 988 2 <input type="checkbox"/> IFRS 5,599 3 <input type="checkbox"/> 704(b)		
59,662 4 <input type="checkbox"/> Tax-basis 9,832 5 <input type="checkbox"/> Other: (Specify) ▶ _____		
5a Net income from nonincludible foreign entities (attach schedule)	5a	(689)
b Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b	548
6a Net income from nonincludible U.S. entities (attach schedule)	6a	(1,985)
b Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	6b	1,831
7a Net income (loss) of other foreign disregarded entities (attach schedule)	7a	143
b Net income (loss) of other U.S. disregarded entities (attach schedule)	7b	228
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	8	967
9 Adjustment to reconcile income statement period to tax year (attach schedule)	9	1,653
10 Other adjustments to reconcile to amount on line 11 (attach schedule)	10	2,153
11 Net income (loss) per income statement of the partnership. Combine lines 4 through 10	11	249,602

Note. Part I, line 11, must equal the amount on Part II, line 26, column (a).

12 Enter the total amount (not just the partnership's share) of the assets and liabilities of all entities included or removed on the following lines:

	Total Assets	Total Liabilities
a Included on Part I, line 4	231,820	200,901
b Removed on Part I, line 5	881	851
c Removed on Part I, line 6	2,687	2,576
d Included on Part I, line 7	330	289

SCHEDULE M-3
(Form 1065)

Net Income (Loss) Reconciliation
for Certain Partnerships

OMB No. 1545-0099

2010

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1065 or Form 1065-B.**
▶ **See separate instructions.**

Name of partnership

Employer identification number

This Schedule M-3 is being filed because (check all that apply):

- A** The amount of the partnership's total assets at the end of the tax year is equal to \$10 million or more.
- B** The amount of the partnership's adjusted total assets for the year is equal to \$10 million or more. If box B is checked, enter the amount of adjusted total assets for the tax year 23,130,403,952
- C** The amount of total receipts for the tax year is equal to \$35 million or more. If box C is checked, enter the total receipts for the tax year 4,106,967,154.
- D** An entity that is a reportable entity partner with respect to the partnership owns or is deemed to own an interest of 50 percent or more in the partnership's capital, profit, or loss, on any day during the tax year of the partnership.

Name of Reportable Entity Partner	Identifying Number	Maximum Percentage Owned or Deemed Owned

E Voluntary Filer

Part I Financial Information and Net Income (Loss) Reconciliation

- 1a** Did the partnership file SEC Form 10-K for its income statement period ending with or within this tax year?
 - Yes.** Skip lines 1b and 1c and complete lines 2 through 11 with respect to that SEC Form 10-K.
 - No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.
- b** Did the partnership prepare a certified audited non-tax-basis income statement for that period?
 - Yes.** Skip line 1c and complete lines 2 through 11 with respect to that income statement.
 - No.** Go to line 1c.
- c** Did the partnership prepare a non-tax-basis income statement for that period?
 - Yes.** Complete lines 2 through 11 with respect to that income statement.
 - No.** Skip lines 2 through 3b and enter the partnership's net income (loss) per its books and records on line 4a.
- 2** Enter the income statement period: Beginning / / Ending / /
- 3a** Has the partnership's income statement been restated for the income statement period on line 2?
 - Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
 - No.**
- b** Has the partnership's income statement been restated for any of the five income statement periods preceding the period on line 2?
 - Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
 - No.**

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	1,400,750,474
b Indicate accounting standard used for line 4a (see instructions):		
1 <input type="checkbox"/> GAAP 2 <input type="checkbox"/> IFRS 3 <input type="checkbox"/> 704(b)		
4 <input type="checkbox"/> Tax-basis 5 <input type="checkbox"/> Other: (Specify) ▶ _____		
5a Net income from nonincludible foreign entities (attach schedule)	5a	(30,414,625)
b Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b	5,034,538
6a Net income from nonincludible U.S. entities (attach schedule)	6a	(120,360,754)
b Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	6b	21,702,569
7a Net income (loss) of other foreign disregarded entities (attach schedule)	7a	-30,886
b Net income (loss) of other U.S. disregarded entities (attach schedule)	7b	1,767,785
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	8	12,511,646
9 Adjustment to reconcile income statement period to tax year (attach schedule)	9	-1,802,476
10 Other adjustments to reconcile to amount on line 11 (attach schedule)	10	-4,283,309
11 Net income (loss) per income statement of the partnership. Combine lines 4 through 10	11	1,284,915,375

Note. Part I, line 11, must equal the amount on Part II, line 26, column (a).

12 Enter the total amount (not just the partnership's share) of the assets and liabilities of all entities included or removed on the following lines:

	Total Assets	Total Liabilities
a Included on Part I, line 4	17,843,722,036	7,673,511,087
b Removed on Part I, line 5	306,983,767	81,703,947
c Removed on Part I, line 6	956,602,440	493,445,621
d Included on Part I, line 7	23,719,080	15,796,109

**2010 Partnership Line Item Publication (Estimated from SOI Sample)
Frequency Counts (in Whole Numbers)**

Name of partnership

Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Partnership with Income (Loss) per Return

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
(Attach schedules for lines 1 through 9)				
1 Income (loss) from equity method foreign corporations	770	617	103	
2 Gross foreign dividends not previously taxed	4,499	1,837	326	4,933
3 Subpart F, QEF, and similar income inclusions		1,813	318	2,029
4 Gross foreign distributions previously taxed	70	58	12	
5 Income (loss) from equity method U.S. corporations	823	500	339	
6 U.S. dividends	28,827	5,658	4,179	28,995
7 Income (loss) from U.S. partnerships	58,593	37,841	31,946	65,830
8 Income (loss) from foreign partnerships	7,151	6,891	2,171	8,813
9 Income (loss) from other pass-through entities	3,489	2,291	1,147	3,920
10 Items relating to reportable transactions (attach details)	893	275	128	1,069
11 Interest income (attach Form 8916-A)	130,789	7,197	14,458	128,493
12 Total accrual to cash adjustment	3,280	4,878	[d]	2,605
13 Hedging transactions	1,281	1,106	33	678
14 Mark-to-market income (loss)	4,283	3,127	227	1,752
15 Cost of goods sold (attach Form 8916-A)	(29,070)	10,834	1,950	(29,080)
16 Sale versus lease (for sellers and/or lessors)	50	60	[d]	76
17 Section 481(a) adjustments		2,911	48	2,989
18 Unearned/deferred revenue	8,281	14,591	*59	11,382
19 Income recognition from long-term contracts	695	474	51	675
20 Original issue discount and other imputed interest	609	597	79	976
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	57,546	52,061	6,445	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		24,533	4,265	28,296
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		13,970	2,594	16,234
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		16,511	1,664	18,175
e Abandonment losses		1,334	265	1,591
f Worthless stock losses (attach details)		498	129	636
g Other gain/loss on disposition of assets other than inventory		16,322	1,035	17,360
22 Other income (loss) items with differences (attach schedule)	49,535	47,564	11,341	35,507
23 Total income (loss) items. Combine lines 1 through 22	194,147	111,820	55,583	197,283
24 Total expense/deduction items. (from Part III, line 31) (see instructions)	185,960	104,863	83,356	184,189
25 Other items with no differences	219,058			219,063
26 Reconciliation totals. Combine lines 23 through 25	246,139	148,027	116,584	246,680

Note. Line 26, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1065, page 5, Analysis of Net Income (Loss), line 1.

2010 Partnership Line Item Publication (Estimated from SOI Sample)
Amounts (in 000's)

Name of partnership	Employer identification number
---------------------	--------------------------------

Part II Reconciliation of Net Income (Loss) per Income Statement of Partnership with Income (Loss) per Return

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
(Attach schedules for lines 1 through 9)				
1 Income (loss) from equity method foreign corporations	3,341,697	-2,845,733	-177,153	
2 Gross foreign dividends not previously taxed	17,733,287	2,279,952	10,167,341	30,177,016
3 Subpart F, QEF, and similar income inclusions		10,036,512	4,310,601	14,346,776
4 Gross foreign distributions previously taxed	1,163,791	-1,058,518	-105,273	
5 Income (loss) from equity method U.S. corporations	4,248,210	-4,408,943	234,045	
6 U.S. dividends	45,435,430	-348,580	1,540,102	46,467,843
7 Income (loss) from U.S. partnerships	236,893,606	-43,583,325	4,448,368	197,689,421
8 Income (loss) from foreign partnerships	101,442,094	-28,955,392	2,333,284	74,954,856
9 Income (loss) from other pass-through entities	20,075,847	-1,732,397	-362,732	17,997,939
10 Items relating to reportable transactions (attach details)	-8,907,320	-6,236,181	-4,177,853	-19,321,247
11 Interest income (attach Form 8916-A)	152,711,166	367,167	-4,917,054	148,123,519
12 Total accrual to cash adjustment	20,016,159	-1,530,550	[d]	18,495,849
13 Hedging transactions	-3,414,292	1,087	538,465	-2,876,967
14 Mark-to-market income (loss)	36,279,864	-10,388,920	-2,408,575	23,862,601
15 Cost of goods sold (attach Form 8916-A)	(1,986,337,015)	8,341,055	2,658,422	(1,976,344,947)
16 Sale versus lease (for sellers and/or lessors)	1,279,821	1,377,080	[d]	2,653,676
17 Section 481(a) adjustments		-3,849,436	39,440	-3,809,596
18 Unearned/deferred revenue	29,106,371	-2,920,260	*-110,973	26,073,424
19 Income recognition from long-term contracts	30,225,121	1,583,230	827	31,809,276
20 Original issue discount and other imputed interest	5,957,017	2,018,103	82,677	8,057,797
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	337,644,998	-269,546,563	-62,655,651	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		1,662,028,107	43,815,300	1,708,074,518
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-1,495,841,142	-14,300,148	-1,510,851,963
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		18,172,564	6,229,538	27,566,489
e Abandonment losses		-1,182,369	-64,747	-1,247,212
f Worthless stock losses (attach details)		-4,968,576	-1,379,551	-6,345,051
g Other gain/loss on disposition of assets other than inventory		31,080,201	2,604,998	33,600,489
22 Other income (loss) items with differences (attach schedule)	790,971,719	-303,759,555	2,084,916	489,715,422
23 Total income (loss) items. Combine lines 1 through 22	-165,006,751	-445,908,575	-9,583,704	-620,809,607
24 Total expense/deduction items. (from Part III, line 31) (see instructions)	-841,904,088	-17,218,455	42,926,000	-815,561,266
25 Other items with no differences	2,285,209,928			2,285,100,831
26 Reconciliation totals. Combine lines 23 through 25	1,284,815,432	-463,130,948	33,342,384	852,331,883

Note. Line 26, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1065, page 5, Analysis of Net Income (Loss), line 1.

**2010 Partnership Line Item Publication (Estimated from SOI Sample)
Frequency Counts (in Whole Numbers)**

Name of partnership

Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return—Expense/Deduction Items

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 State and local current income tax expense	29,891	3,232	584	29,969
2 State and local deferred income tax expense	522	397	82	166
3 Foreign current income tax expense (other than foreign withholding taxes)	8,605	777	501	9,062
4 Foreign deferred income tax expense	297	166	119	50
5 Equity-based compensation	747	595	366	411
6 Meals and entertainment	50,936	598	52,641	51,225
7 Fines and penalties	8,410	221	8,484	869
8 Judgments, damages, awards, and similar costs	188	70	*30	163
9 Guaranteed payments	15,006	853	15,378	4,782
10 Pension and profit-sharing	9,223	981	240	9,371
11 Other post-retirement benefits	677	516	78	951
12 Deferred compensation	1,440	1,501	44	1,305
13 Charitable contribution of cash and tangible property	26,187	788	1,810	26,161
14 Charitable contribution of intangible property	155	*13	51	179
15 Organizational expenses as per Regulations section 1.709-2(a)	4,686	5,516	347	6,278
16 Syndication expenses as per Regulations section 1.709-2(b)	367	109	305	56
17 Current year acquisition/reorganization investment banking fees	107	95	*7	94
18 Current year acquisition/reorganization legal and accounting fees	594	497	42	314
19 Amortization/impairment of goodwill	2,685	4,350	616	5,720
20 Amortization of acquisition, reorganization, and start-up costs	6,971	9,668	541	12,388
21 Other amortization or impairment write-offs	73,735	31,759	805	78,166
22 Section 198 environmental remediation costs	43	47	0	66
23a Depletion—Oil & Gas	2,048	1,202	1,276	
b Depletion—Other than Oil & Gas	211	126	64	244
24 Intangible drilling & development costs	1,762	667	*11	2,287
25 Depreciation	125,479	72,073	2,319	128,822
26 Bad debt expense	26,892	17,022	203	24,405
27 Interest expense (attach Form 8916-A)	118,282	12,101	1,216	117,524
28 Purchase versus lease (for purchasers and/ or lessees)	122	124	*8	166
29 Research and development costs (attach schedule)	370	233	172	515
30 Other expense/deduction items with differences (attach schedule)	64,077	47,882	31,149	50,363
31 Total expense/deduction items. Combine lines 1 through 30. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	186,441	104,927	83,347	184,676

Name of partnership	Employer identification number
---------------------	--------------------------------

Part III Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return—Expense/Deduction Items

	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 State and local current income tax expense	1,687,641	-35,951	115,761	1,766,667
2 State and local deferred income tax expense	50,836	99,034	-131,556	18,314
3 Foreign current income tax expense (other than foreign withholding taxes)	9,518,077	632,403	-348,890	9,794,147
4 Foreign deferred income tax expense	23,392	-336,832	322,179	8,739
5 Equity-based compensation	6,290,097	-1,728,803	-2,074,896	2,486,398
6 Meals and entertainment	3,647,795	-9,804	-1,606,287	2,059,039
7 Fines and penalties	192,281	-4,107	-168,525	19,756
8 Judgments, damages, awards, and similar costs	507,575	258,079	*-5,441	760,213
9 Guaranteed payments	19,795,488	-921,943	-20,513,025	-1,415,351
10 Pension and profit-sharing	8,358,209	167,082	868,266	9,259,951
11 Other post-retirement benefits	1,901,839	-444,056	351,949	1,809,733
12 Deferred compensation	6,666,028	-380,733	56,574	6,341,898
13 Charitable contribution of cash and tangible property	1,678,620	117,160	212,553	1,953,259
14 Charitable contribution of intangible property	128,135	*96	6,271	134,099
15 Organizational expenses as per Regulations section 1.709-2(a)	409,866	-210,092	-12,778	187,262
16 Syndication expenses as per Regulations section 1.709-2(b)	131,639	152,389	-126,943	157,373
17 Current year acquisition/reorganization investment banking fees	99,304	-12,694	*-26,211	60,399
18 Current year acquisition/reorganization legal and accounting fees	446,583	-275,634	-65,862	105,086
19 Amortization/impairment of goodwill	14,502,211	1,878,005	-9,823,361	6,548,504
20 Amortization of acquisition, reorganization, and start-up costs	1,809,831	186,417	-23,731	1,978,261
21 Other amortization or impairment write-offs	33,842,293	-4,569,848	-1,521,174	27,775,298
22 Section 198 environmental remediation costs	26,371	6,378	0	32,749
23a Depletion—Oil & Gas	5,662,680	-4,230,059	-1,401,659	
b Depletion—Other than Oil & Gas	629,836	-103,022	841,175	1,367,990
24 Intangible drilling & development costs	9,819,135	10,047,947	*92,802	19,777,831
25 Depreciation	149,528,091	34,984,262	-169,787	184,144,714
26 Bad debt expense	25,755,054	4,814,607	56,821	30,611,759
27 Interest expense (attach Form 8916-A)	184,909,013	-1,062,393	-2,868,875	180,914,863
28 Purchase versus lease (for purchasers and/ or lessees)	150,470	205,436	*10,692	366,598
29 Research and development costs (attach schedule)	3,795,091	918,195	11,352	4,724,027
30 Other expense/deduction items with differences (attach schedule)	340,108,725	-23,241,463	-4,435,636	311,267,367
31 Total expense/deduction items. Combine lines 1 through 30. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	832,061,176	16,897,645	-42,378,286	805,017,961

Form **3468**

Investment Credit

OMB No. 1545-0155

2010
Attachment
Sequence No. **52**

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

▶ **Attach to your tax return. See instructions.**

Identifying number

TOTAL FORM 3468'S FILED 1,470 TOTAL FORM 3468'S E-FILED 195

Part I Information Regarding the Election To Treat the Lessee as the Purchaser of Investment Credit Property

If you are claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election, provide the following information. If you acquired more than one property as a lessee, attach a statement showing the information below.

- 1 Name of lessor _____
- 2 Address of lessor _____
- 3 Description of property _____
- 4 Amount for which you were treated as having acquired the property ▶ \$ _____

Part II Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, Qualifying Advanced Energy Project Credit, and Qualifying Therapeutic Discovery Project Credit

5	Qualifying advanced coal project credit (see instructions):		
a	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) \$ _____ × 20% (.20)	5a	
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) \$ _____ × 15% (.15)	5b	
c	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) \$ _____ × 30% (.30)	5c	
d	Total. Add lines 5a, 5b, and 5c	5d	0
6	Qualifying gasification project credit (see instructions):		
a	Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions \$ _____ × 30% (.30)	6a	
b	Qualified investment in property other than in a above placed in service during the tax year \$ 0 × 20% (.20)	6b	
c	Total. Add lines 6a and 6b	6c	0
7	Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year \$ _____ [d] × 30% (.30)	7	
8	Qualifying therapeutic discovery project credit (see instructions): Qualified investment in a qualifying therapeutic discovery project \$ _____ *7 × 50% (.50)	8	
9	Enter the applicable unused investment credit from cooperatives (see instructions)	9	0
10	Add lines 5d, 6c, 7, 8, and 9. Report this amount on Form 3800, line 1a	10	[d]

Part III Rehabilitation Credit and Energy Credit

11	Rehabilitation credit (see instructions for requirements that must be met):		
a	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note. This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent ▶ <input type="checkbox"/>		
b	Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____		
c	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$ _____		
d	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above \$ _____ Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:		
e	Pre-1936 buildings located in the Gulf Opportunity Zone \$ 0 × 13% (.13)	11e	
f	Pre-1936 buildings affected by a Midwestern disaster \$ 0 × 13% (.13)	11f	
g	Other pre-1936 buildings \$ *166 × 10% (.10)	11g	
h	Certified historic structures located in the Gulf Opportunity Zone \$ *963 × 26% (.26)	11h	

Form **3468**

Investment Credit

OMB No. 1545-0155

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

▶ **Attach to your tax return. See instructions.**

2010
Attachment
Sequence No. **52**

Identifying number

Part I Information Regarding the Election To Treat the Lessee as the Purchaser of Investment Credit Property

If you are claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election, provide the following information. If you acquired more than one property as a lessee, attach a statement showing the information below.

- 1 Name of lessor _____
- 2 Address of lessor _____
- 3 Description of property _____
- 4 Amount for which you were treated as having acquired the property ▶ \$ _____

Part II Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, Qualifying Advanced Energy Project Credit, and Qualifying Therapeutic Discovery Project Credit

5	Qualifying advanced coal project credit (see instructions):		
a	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) \$ _____ × 20% (.20)	5a	
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) \$ _____ × 15% (.15)	5b	
c	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) \$ _____ × 30% (.30)	5c	
d	Total. Add lines 5a, 5b, and 5c	5d	0
6	Qualifying gasification project credit (see instructions):		
a	Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions \$ _____ × 30% (.30)	6a	
b	Qualified investment in property other than in a above placed in service during the tax year \$ 0 × 20% (.20)	6b	
c	Total. Add lines 6a and 6b	6c	0
7	Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year \$ _____ [d] × 30% (.30)	7	
8	Qualifying therapeutic discovery project credit (see instructions): Qualified investment in a qualifying therapeutic discovery project \$ *1,243 × 50% (.50)	8	
9	Enter the applicable unused investment credit from cooperatives (see instructions)	9	0
10	Add lines 5d, 6c, 7, 8, and 9. Report this amount on Form 3800, line 1a	10	[d]

Part III Rehabilitation Credit and Energy Credit

11	Rehabilitation credit (see instructions for requirements that must be met):		
a	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note. This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent ▶ <input type="checkbox"/>		
b	Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____		
c	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$ _____		
d	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above \$ _____		
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:		
e	Pre-1936 buildings located in the Gulf Opportunity Zone \$ 0 × 13% (.13)	11e	
f	Pre-1936 buildings affected by a Midwestern disaster \$ 0 × 13% (.13)	11f	
g	Other pre-1936 buildings \$ *843,204 × 10% (.10)	11g	
h	Certified historic structures located in the Gulf Opportunity Zone \$ *73,318 × 26% (.26)	11h	

**2010 Partnership Line Item Publication (Estimated from SOI Sample)
Frequency Counts (in Whole Numbers)**

Part III Rehabilitation Credit and Energy Credit (continued)

i	Certified historic structures affected by a Midwestern disaster	\$ <u>0</u> × 26% (.26)	11i		
j	Other certified historic structures	\$ <u>217</u> × 20% (.20)	11j		
	For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l.				
k	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)				
l	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)				
m	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)		11m	0	
12	Energy credit:				
a	Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions)	\$ _____ × 10% (.10)	12a		
b	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions)	\$ _____ × 30% (.30)	12b		
	Qualified fuel cell property (see instructions):				
c	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008	\$ _____ × 30% (.30)	12c		
d	Applicable kilowatt capacity of property on line 12c (see instructions) ▶ _____	× \$1,000	12d		
e	Enter the lesser of line 12c or line 12d				
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008	\$ _____ × 30% (.30)	12f		
g	Applicable kilowatt capacity of property on line 12f (see instructions) ▶ _____	× \$3,000	12g		
h	Enter the lesser of line 12f or line 12g				
	Qualified microturbine property (see instructions):				
i	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005	\$ _____ × 10% (.10)	12i		
j	Kilowatt capacity of property on line 12i ▶ _____	× \$200	12j		
k	Enter the lesser of line 12i or line 12j				
			12k		

Part III Rehabilitation Credit and Energy Credit (continued)

i Certified historic structures affected by a Midwestern disaster \$ <u>0</u> × 26% (.26)	11i		
j Other certified historic structures \$ <u>2,933,624</u> × 20% (.20)	11j		
For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l.			
k Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) _____			
l Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) _____			
m Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . . .	11m	0	
12 Energy credit:			
a Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) \$ _____ × 10% (.10)			12a
b Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) \$ _____ × 30% (.30)			12b
Qualified fuel cell property (see instructions):			
c Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 \$ _____ × 30% (.30)			12c
d Applicable kilowatt capacity of property on line 12c (see instructions) ► _____ × \$1,000	12d		
e Enter the lesser of line 12c or line 12d	12e		
f Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 30% (.30)			12f
g Applicable kilowatt capacity of property on line 12f (see instructions) ► _____ × \$3,000	12g		
h Enter the lesser of line 12f or line 12g	12h		
Qualified microturbine property (see instructions):			
i Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 \$ _____ × 10% (.10)			12i
j Kilowatt capacity of property on line 12i ► _____ × \$200	12j		
k Enter the lesser of line 12i or line 12j	12k		

**2010 Partnership Line Item Publication (Estimated from SOI Sample)
Frequency Counts (in Whole Numbers)**

Part III Rehabilitation Credit and Energy Credit (continued)

Combined heat and power system property (see instructions): Caution. You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.			
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (.10)	12l	
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m	
n	Multiply line 12l by line 12m	12n	
Qualified small wind energy property (see instructions):			
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 \$ _____ × 30% (.30)	12o	
p	Enter the smaller of line 12o or \$4,000	12p	
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 \$ _____ × 30% (.30)	12q	
Geothermal heat pump systems (see instructions):			
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (.10)	12r	
Qualified investment credit facility property (see instructions):			
s	Basis of property placed in service during the tax year . . . \$ _____ × 30% (.30)	12s	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	0
14	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13	14	1,122
15	Rehabilitation and energy credits included on line 14 from passive activities	15	0
16	Subtract line 15 from line 14	16	35
17	Rehabilitation and energy credits allowed for 2010 from a passive activity	17	*73
18	Carryforward of the rehabilitation credit that originated after 2007 and the energy credit that originated in a tax year that began after October 3, 2008 (see instructions)	18	0
19	Carryback of rehabilitation and energy credits from 2011	19	0
20	Add lines 16 through 19. Report this amount on Form 3800, line 29a	20	110

Part III Rehabilitation Credit and Energy Credit (continued)

Combined heat and power system property (see instructions): Caution. You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.			
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (.10)	12l	
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m	
n	Multiply line 12l by line 12m	12n	
Qualified small wind energy property (see instructions):			
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 \$ _____ × 30% (.30)	12o	
p	Enter the smaller of line 12o or \$4,000	12p	
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 \$ _____ × 30% (.30)	12q	
Geothermal heat pump systems (see instructions):			
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (.10)	12r	
Qualified investment credit facility property (see instructions):			
s	Basis of property placed in service during the tax year . . . \$ _____ × 30% (.30)	12s	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	0
14	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13	14	590,540
15	Rehabilitation and energy credits included on line 14 from passive activities	15	0
16	Subtract line 15 from line 14	16	388,319
17	Rehabilitation and energy credits allowed for 2010 from a passive activity	17	*7,421
18	Carryforward of the rehabilitation credit that originated after 2007 and the energy credit that originated in a tax year that began after October 3, 2008 (see instructions)	18	0
19	Carryback of rehabilitation and energy credits from 2011	19	0
20	Add lines 16 through 19. Report this amount on Form 3800, line 29a	20	397,640

Form **4562**

**Depreciation and Amortization
(Including Information on Listed Property)**

OMB No. 1545-0172

2010
Attachment
Sequence No. **67**

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

TOTAL FORM 4562'S FILED 1,434,279

TOTAL FORM 4562'S E-FILED 788,424

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	270,954
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	10,035
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	248,904
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	34,654
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	235,583
13	Carryover of disallowed deduction to 2011. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	335,228
15	Property subject to section 168(f)(1) election	15	2,059
16	Other depreciation (including ACRS)	16	213,578

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2010	17	1,020,714
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		1,160 <input type="checkbox"/>

Section B – Assets Placed in Service During 2010 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property	21,069				21,949
b	5-year property	285,581			50-yr basis: [d]	287,626
c	7-year property	233,317			50-yr deduction: [d]	237,957
d	10-year property	18,945				20,694
e	15-year property	113,986				114,422
f	20-year property	12,369				12,369
g	25-year property	522	25 yrs.		S/L	524
h	Residential rental property	109,969	27.5 yrs.	MM	S/L	110,102
i	Nonresidential real property	130,311	39 yrs.	MM	S/L	134,311

Section C – Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

20a	Class life	6,938			S/L	6,948
b	12-year	715	12 yrs.		S/L	716
c	40-year	3,940	40 yrs.	MM	S/L	3,950

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	206,012
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,295,034
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	389

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2010)

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2010
Attachment
Sequence No. **67**

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	24,115,513
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	217,060
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	8,351,942
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	583,920
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	7,267,737
13	Carryover of disallowed deduction to 2011. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	52,684,709
15	Property subject to section 168(f)(1) election	15	486,104
16	Other depreciation (including ACRS)	16	16,594,705

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2010	17	158,893,694
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B – Assets Placed in Service During 2010 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property	3,849,703				1,007,312
b	5-year property	38,832,134			[d]	6,449,718
c	7-year property	35,897,280			[d]	4,134,236
d	10-year property	4,766,942				340,649
e	15-year property	33,832,944				1,280,679
f	20-year property	4,670,951				142,242
g	25-year property	128,048	25 yrs.		S/L	3,012
h	Residential rental property	70,016,366	27.5 yrs.	MM	S/L	1,225,727
i	Nonresidential real property	108,848,616	39 yrs.	MM	S/L	1,400,100

Section C – Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

20a	Class life	17,674,033			S/L	577,446
b	12-year	1,803,942	12 yrs.		S/L	65,313
c	40-year	36,930,038	40 yrs.	MM	S/L	346,126

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	1,681,655
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	247,414,989
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	524,297

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2010)

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25	499,704	
26 Property used more than 50% in a qualified business use:		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use by employees who are not commuting, by your employees who are not commuting, by your employees about the (S.)												

Line 42 Amortization of Costs, by Section

59e-Optional Write-Off	[d]
167h-Geological & Geophysical Exp	39,333
169-Pollution Control Facilities	[d]
174-Research and Experimental Procedures	61,196
178-Cost of Acquiring a Lease	274,382
194-Qualified Forestation and Reforestation Costs	1,257
195-Business Start-Up Expenditures	90,401
197-Various Intangibles	1,224,199
171-Taxable Bond Premium	*1,046
248-Corporate Organizational Exp	4,831
709-Organizational Expenditures	27,711
1400L-Qual. Revitalization/Renewal Exp.	0
Other	1,857,796

Section C—Question

Answer these questions to determine if you are more than 5% owners or related persons (S.)

37 Do you maintain a written policy stating that you do not allow your employees to use the vehicle for personal use?	Yes	No
38 Do you maintain a written policy stating that you do not allow your employees to use the vehicle for personal use? See the instructions for vehicles.	Yes	No
39 Do you treat all use of vehicles by employees as business use?	Yes	No
40 Do you provide more than five vehicles to employees, and retain the information on each vehicle?	Yes	No
41 Do you meet the requirements concerning the use of vehicles by employees?	Yes	No

Note: If your answer to 37, 38, 39, 40, or 41 is "No," you must complete Section B.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2010 tax year (see instructions):					3,589,400
43 Amortization of costs that began before your 2010 tax year				43	40,574,252
44 Total. Add amounts in column (f). See the instructions for where to report				44	44,163,652

Form **4797**

Department of the Treasury
 Internal Revenue Service (99)

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

▶ **Attach to your tax return.** ▶ **See separate instructions.**

OMB No. 1545-0184

2010
 Attachment
 Sequence No. **27**

Name(s) shown on return

Identifying number

TOTAL FORM 4797'S FILED 260,896 TOTAL FORM 4797'S E-FILED 149,249

1 Enter the gross proceeds from sales or exchanges reported to you for 2010 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) **1** **10,664**

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)	
						gain**	52,471	
						loss**	120,697	
3	Gain, if any, from Form 4684, line 42						3	0
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4	19,301
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5	803
6	Gain, if any, from line 32, from other than casualty or theft.						6	47,739
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						7	213,915
	Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.							
	Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.							
8	Nonrecaptured net section 1231 losses from prior years (see instructions)						8	0
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)						9	[d]

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

						gain**	21,984
						loss**	24,435

11	Loss, if any, from line 7						11	(376)
12	Gain, if any, from line 7 or amount from line 8, if applicable						12	[d]
13	Gain, if any, from line 31						13	59,781
14	Net gain or (loss) from Form 4684, lines 34 and 41a						14	439
15	Ordinary gain from installment sales from Form 6252, line 25 or 36						15	67
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.						16	599
17	Combine lines 10 through 16						17	96,645
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:							
	a If the loss on line 11 includes a loss from Form 4684, line 38, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions						18a	
	b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14						18b	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2010)

Form **4797**

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

OMB No. 1545-0184

2010

Attachment
Sequence No. **27**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to your tax return.** ▶ **See separate instructions.**

Name(s) shown on return

Identifying number

1 Enter the gross proceeds from sales or exchanges reported to you for 2010 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)	1	13,797,333
--	---	-------------------

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
						gain**	32,329,271
						loss**	46,277,363
3	Gain, if any, from Form 4684, line 42					3	0
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37					4	4,649,109
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824					5	434,817
6	Gain, if any, from line 32, from other than casualty or theft.					6	37,792,235
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.					7	29,604,257
8	Nonrecaptured net section 1231 losses from prior years (see instructions)					8	0
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)					9	[d]

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

						gain**	62,525,013
						loss**	11,864,645
11	Loss, if any, from line 7					11	(406,418)
12	Gain, if any, from line 7 or amount from line 8, if applicable					12	[d]
13	Gain, if any, from line 31					13	14,528,388
14	Net gain or (loss) from Form 4684, lines 34 and 41a					14	-175,573
15	Ordinary gain from installment sales from Form 6252, line 25 or 36					15	279,145
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.					16	108,089
17	Combine lines 10 through 16					17	65,113,242
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below: a If the loss on line 11 includes a loss from Form 4684, line 38, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14					18a	
						18b	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2010)

Form **5884**

Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

▶ **Attach to your tax return.**

OMB No. 1545-0219

2010

Attachment
Sequence No. **77**

Name(s) shown on return

TOTAL FORM 5884'S FILED 7,581 TOTAL FORM 5884'S E-FILED 4,846

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified (if required) as members of a targeted group.		
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours \$ <u>3,040</u> × 25% (.25)	1a	
b	Qualified first-year wages of employees who worked for you at least 400 hours \$ <u>3,767</u> × 40% (.40)	1b	
c	Qualified second-year wages of employees certified as long-term family assistance recipients \$ <u>411</u> × 50% (.50)	1c	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	3,993
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3	3,663
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5	4	7,580
5	Work opportunity credit included on line 4 from passive activities (see instructions)	5	
6	Subtract line 5 from line 4	6	
7	Work opportunity credit allowed for 2010 from a passive activity (see instructions)	7	
8	Carryforward of any work opportunity credit that originated in a tax year that began after 2006 and carryforward from 2009 of the New York Liberty Zone business employee credit	8	
9	Carryback of the work opportunity credit from 2011 (see instructions)	9	
10	Add lines 6 through 9. Cooperatives, estates, and trusts, continue on to line 11. All others, report this amount on Form 3800, line 29b	10	
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 29b	12	

Form **5884**

Work Opportunity Credit

OMB No. 1545-0219

2010

Attachment
Sequence No. **77**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified (if required) as members of a targeted group.		
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours \$ <u>62,124</u> × 25% (.25)	1a	
b	Qualified first-year wages of employees who worked for you at least 400 hours \$ <u>206,024</u> × 40% (.40)	1b	
c	Qualified second-year wages of employees certified as long-term family assistance recipients \$ <u>7,462</u> × 50% (.50)	1c	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	101,141
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3	28,431
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5	4	130,079
5	Work opportunity credit included on line 4 from passive activities (see instructions)	5	
6	Subtract line 5 from line 4	6	
7	Work opportunity credit allowed for 2010 from a passive activity (see instructions)	7	
8	Carryforward of any work opportunity credit that originated in a tax year that began after 2006 and carryforward from 2009 of the New York Liberty Zone business employee credit	8	
9	Carryback of the work opportunity credit from 2011 (see instructions)	9	
10	Add lines 6 through 9. Cooperatives, estates, and trusts, continue on to line 11. All others, report this amount on Form 3800, line 29b	10	
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 29b	12	

Form **6765**

Credit for Increasing Research Activities

OMB No. 1545-0619

2010
Attachment
Sequence No. **81**

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

TOTAL FORM 6765'S FILED 9,065 TOTAL FORM 6765'S E-FILED 5,792

Section A—Regular Credit. Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

1	Certain amounts paid or incurred to energy consortia (see instructions)			1	[d]
2	Basic research payments to qualified organizations (see instructions)	2	[d]		
3	Qualified organization base period amount	3	[d]		
4	Subtract line 3 from line 2. If zero or less, enter -0-			4	[d]
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	1,406		
6	Cost of supplies	6	1,107		
7	Rental or lease costs of computers (see instructions)	7	*25		
8	Enter the applicable percentage of contract research expenses (see instructions)	8	1,159		
9	Total qualified research expenses. Add lines 5 through 8	9	1,593		
10	Enter fixed-base percentage, but not more than 16% (see instructions)	10	1,242	%	
11	Enter average annual gross receipts (see instructions)	11	960		
12	Multiply line 11 by the percentage on line 10	12	935		
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	1,576		
14	Multiply line 9 by 50% (.50)	14	1,593		
15	Enter the smaller of line 13 or line 14			15	1,576
16	Add lines 1, 4, and 15			16	1,584
17	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 13% (.13). If "No," multiply line 16 by 20% (.20) and see the instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached			17	1,597

Section B—Alternative Simplified Credit. Skip this section if you are completing Section A.

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)	18	*6
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	*14
20	Qualified organization base period amount (see the line 3 instructions)	20	*7
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	*14
22	Add lines 18 and 21	22	*20
23	Multiply line 22 by 20% (.20)	23	*13
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	1,041
25	Cost of supplies	25	697
26	Rental or lease costs of computers (see the line 7 instructions)	26	*6
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27	746
28	Total qualified research expenses. Add lines 24 through 27	28	1,103
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29	825
30	Divide line 29 by 6.0	30	766
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	760
32	Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line 28 by 6% (.06)	32	1,077

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13700H

Form **6765** (2010)

Form **6765**

Credit for Increasing Research Activities

OMB No. 1545-0619

2010
Attachment
Sequence No. **81**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Section A—Regular Credit. Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

1	Certain amounts paid or incurred to energy consortia (see instructions)		1	[d]
2	Basic research payments to qualified organizations (see instructions)	2	[d]	
3	Qualified organization base period amount	3	[d]	
4	Subtract line 3 from line 2. If zero or less, enter -0-		4	[d]
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	1,575,076	
6	Cost of supplies	6	387,867	
7	Rental or lease costs of computers (see instructions)	7	*30,799	
8	Enter the applicable percentage of contract research expenses (see instructions)	8	326,888	
9	Total qualified research expenses. Add lines 5 through 8	9	2,327,458	
10	Enter fixed-base percentage, but not more than 16% (see instructions)	10	%	
11	Enter average annual gross receipts (see instructions)	11	72,370,009	
12	Multiply line 11 by the percentage on line 10	12	570,896	
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	1,766,537	
14	Multiply line 9 by 50% (.50)	14	1,163,729	
15	Enter the smaller of line 13 or line 14	15	1,138,210	
16	Add lines 1, 4, and 15	16	1,143,851	
17	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 13% (.13). If "No," multiply line 16 by 20% (.20) and see the instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached	17	133,865	

Section B—Alternative Simplified Credit. Skip this section if you are completing Section A.

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)	18	*860
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	*3,264
20	Qualified organization base period amount (see the line 3 instructions)	20	*1,047
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	*3,264
22	Add lines 18 and 21	22	*4,124
23	Multiply line 22 by 20% (.20)	23	*825
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	2,613,632
25	Cost of supplies	25	1,208,407
26	Rental or lease costs of computers (see the line 7 instructions)	26	*34,615
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27	701,648
28	Total qualified research expenses. Add lines 24 through 27	28	4,558,303
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29	10,354,112
30	Divide line 29 by 6.0	30	1,720,850
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	2,681,390
32	Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line 28 by 6% (.06)	32	385,388

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13700H

Form **6765** (2010)

**2010 Partnership Line Item Publication (Estimated from SOI Sample)
Frequency Counts (in Whole Numbers)**

Section B—Alternative Simplified Credit (continued).

33	Add lines 23 and 32	33	1,088	
34	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 65% (.65). If "No," enter the amount from line 33 and see the line 17 instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached	34	1,107	

Section C—Summary

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35	0	
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36	2,661	
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	6,380	
38	Add lines 36 and 37. Estates and trusts go to line 39; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on line 1c of Form 3800	38	8,974	
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39		
40	Estates and trusts: subtract line 39 from line 38. Report the credit on line 1c of Form 3800	40		

Section B—Alternative Simplified Credit (continued).

33	Add lines 23 and 32	33	388,851	
34	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 65% (.65). If "No," enter the amount from line 33 and see the line 17 instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached	34	256,661	

Section C—Summary

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35	0	
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36	349,626	
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	67,310	
38	Add lines 36 and 37. Estates and trusts go to line 39; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on line 1c of Form 3800	38	417,251	
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39		
40	Estates and trusts: subtract line 39 from line 38. Report the credit on line 1c of Form 3800	40		

Like-Kind Exchanges
(and section 1043 conflict-of-interest sales)

▶ Attach to your tax return.

Name(s) shown on tax return

TOTAL FORM 8824'S FILED 13,272 TOTAL FORM 8824'S E-FILED 9,326

Identifying number

Part I Information on the Like-Kind Exchange

Note: If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

- 1 Description of like-kind property given up:

 - 2 Description of like-kind property received:

 - 3 Date like-kind property given up was originally acquired (month, day, year) **3** MM/DD/YYYY
 - 4 Date you actually transferred your property to other party (month, day, year) **4** MM/DD/YYYY
 - 5 Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement **5** MM/DD/YYYY
 - 6 Date you actually received the like-kind property from other party (month, day, year). See instructions **6** MM/DD/YYYY
- Y: 1,963**
N: 16,832
- 7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III **Yes** **No**

Part II Related Party Exchange Information

8 Name of related party	Relationship to you	Related party's identifying number
--------------------------------	---------------------	------------------------------------

Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)

- 9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange or transfer property into the exchange, directly or indirectly (such as through an intermediary), that became your replacement property? **Yes** **No**
- 10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? **Yes** **No**

If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies.

- 11 If one of the exceptions below applies to the disposition, check the applicable box:
 - a The disposition was after the death of either of the related parties.
 - b The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
 - c You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation (see instructions).

Like-Kind Exchanges
(and section 1043 conflict-of-interest sales)

▶ Attach to your tax return.

Name(s) shown on tax return

Identifying number

Part I Information on the Like-Kind Exchange

Note: If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

1 Description of like-kind property given up:

2 Description of like-kind property received:

3 Date like-kind property given up was originally acquired (month, day, year) **3** MM/DD/YYYY

4 Date you actually transferred your property to other party (month, day, year) **4** MM/DD/YYYY

5 Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement **5** MM/DD/YYYY

6 Date you actually received the like-kind property from other party (month, day, year). See instructions **6** MM/DD/YYYY

7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III . . . Yes No

Part II Related Party Exchange Information

8	Name of related party	Relationship to you	Related party's identifying number
Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)			

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange or transfer property into the exchange, directly or indirectly (such as through an intermediary), that became your replacement property? Yes No

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? Yes No

If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies.

11 If one of the exceptions below applies to the disposition, check the applicable box:

- a The disposition was after the death of either of the related parties.
- b The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
- c You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation (see instructions).

**2010 Partnership Line Item Publication (Estimated from SOI Sample)
Frequency Counts (in Whole Numbers)**

Name(s) shown on tax return. Do not enter name and social security number if shown on other side.

Your social security number

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: If you transferred **and** received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.

Multi-asset exchanges Y: **217**

Note: Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15. N: **18,671**

12	Fair market value (FMV) of other property given up	12	814		
13	Adjusted basis of other property given up	13	34		
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale	14		809	
Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.					
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15		1,412	
16	FMV of like-kind property you received	16		11,996	
17	Add lines 15 and 16	17		12,018	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15 (see instructions)	18		13,006	
19	Realized gain or (loss). Subtract line 18 from line 17	19		12,259	
20	Enter the smaller of line 15 or line 19, but not less than zero	20		983	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21		577	
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions)	22		957	
23	Recognized gain. Add lines 21 and 22	23		998	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24		12,209	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25		13,005	

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: This part is to be used **only** by officers or employees of the executive branch of the Federal Government or judicial officers of the Federal Government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property is more than the basis of the divested property.

26	Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.)	_____ - _____	
27	Description of divested property ► _____ -----		
28	Description of replacement property ► _____ -----		
29	Date divested property was sold (month, day, year)	29	MM/DD/YYYY
30	Sales price of divested property (see instructions)	30	
31	Basis of divested property	31	
32	Realized gain. Subtract line 31 from line 30	32	
33	Cost of replacement property purchased within 60 days after date of sale	33	
34	Subtract line 33 from line 30. If zero or less, enter -0-	34	
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)	35	
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797 (see instructions)	36	
37	Deferred gain. Subtract the sum of lines 35 and 36 from line 32	37	
38	Basis of replacement property. Subtract line 37 from line 33	38	

Name(s) shown on tax return. Do not enter name and social security number if shown on other side.

Your social security number

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: If you transferred **and** received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.

Note: Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

12	Fair market value (FMV) of other property given up	12	134,798		
13	Adjusted basis of other property given up	13	102,729		
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale	14		32,069	
Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.					
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15		1,889,625	
16	FMV of like-kind property you received	16		18,252,711	
17	Add lines 15 and 16	17		20,142,337	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15 (see instructions)	18		12,697,210	
19	Realized gain or (loss). Subtract line 18 from line 17	19		7,682,352	
20	Enter the smaller of line 15 or line 19, but not less than zero	20		1,537,312	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21		103,951	
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions)	22		1,452,030	
23	Recognized gain. Add lines 21 and 22	23		1,555,981	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24		6,126,371	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25		12,598,088	

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: This part is to be used **only** by officers or employees of the executive branch of the Federal Government or judicial officers of the Federal Government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property is more than the basis of the divested property.

26	Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.)	_____ - _____	
27	Description of divested property ▶ _____		
28	Description of replacement property ▶ _____		
29	Date divested property was sold (month, day, year)	29	MM/DD/YYYY
30	Sales price of divested property (see instructions)	30	
31	Basis of divested property	31	
32	Realized gain. Subtract line 31 from line 30	32	
33	Cost of replacement property purchased within 60 days after date of sale	33	
34	Subtract line 33 from line 30. If zero or less, enter -0-	34	
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)	35	
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797 (see instructions)	36	
37	Deferred gain. Subtract the sum of lines 35 and 36 from line 32	37	
38	Basis of replacement property. Subtract line 37 from line 33	38	

Form **8825**
 (Rev. December 2010)
 Department of the Treasury
 Internal Revenue Service

**Rental Real Estate Income and Expenses of a
 Partnership or an S Corporation**

OMB No. 1545-1186

▶ See instructions on back.
 ▶ Attach to Form 1065, Form 1065-B, or Form 1120S.

Name **Total Form 8825's Filed 1,353,121 Total Form 8825's E-Filed 762,350** Employer identification number

1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see page 2 for list	Fair Rental Days	Personal Use Days
A	.....		
B	.....		
C	1,239,116 Count of the Total Number of Properties			
D	.....		

		Properties				
		A	B	C	D	
2	Gross rents	2				1,146,052
Rental Real Estate Expenses						
3	Advertising	3				213,088
4	Auto and travel	4				172,144
5	Cleaning and maintenance	5				489,781
6	Commissions	6				124,300
7	Insurance	7				818,015
8	Legal and other professional fees	8				881,003
9	Interest	9	Lines 2 through 17 are a total for all properties.			776,079
10	Repairs	10				733,502
11	Taxes	11				978,304
12	Utilities	12				688,603
13	Wages and salaries	13				134,793
14	Depreciation (see instructions)	14				1,032,026
15	Other (list) ▶	15				1,018,412
16	Total expenses for each property. Add lines 3 through 15	16				1,221,793
17	Income or (Loss) from each property. Subtract line 16 from line 2	17				1,220,614
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a				1,146,052
b	Total expenses. Add total expenses from line 16, columns A through H	18b				(1,221,793)
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19				14,965
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a				173,687
b	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:					
	(1) Name		(2) Employer identification number			
			
			
21	Net rental estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2, or • Form 1065-B: Part I, line 4	21				1,346,187

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

▶ See instructions on back.
▶ Attach to Form 1065, Form 1065-B, or Form 1120S.

Name _____ Employer identification number _____

1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see page 2 for list	Fair Rental Days	Personal Use Days
A	.....	.....	.....	.....
B	.....	.....	.....	.....
C	.....	.....	.....	.....
D	.....	.....	.....	.....

		Properties				
		A	B	C	D	
2	Gross rents	2				448,648,698
Rental Real Estate Expenses						
3	Advertising	3				2,392,969
4	Auto and travel	4				589,690
5	Cleaning and maintenance	5				16,638,345
6	Commissions	6				1,682,285
7	Insurance	7				9,702,110
8	Legal and other professional fees	8				23,502,552
9	Interest	9	Lines 2 through 17 are a total for all properties.			123,465,272
10	Repairs	10				18,697,164
11	Taxes	11				49,185,297
12	Utilities	12				26,921,773
13	Wages and salaries	13				16,210,529
14	Depreciation (see instructions)	14				94,895,192
15	Other (list) ▶	15				48,580,535
16	Total expenses for each property. Add lines 3 through 15	16				432,463,714
17	Income or (Loss) from each property. Subtract line 16 from line 2	17				17,723,479
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a				448,648,698
b	Total expenses. Add total expenses from line 16, columns A through H	18b				(432,463,714)
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19				40,369
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a				-12,264,942
b	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:					
	(1) Name		(2) Employer identification number			
			
			
21	Net rental estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2, or • Form 1065-B: Part I, line 4	21				3,960,412

**2010 Partnership Line Item Publication (Estimated from SOI Sample)
Frequency Counts (in Whole Numbers)**

Form **8844**
Department of the Treasury
Internal Revenue Service

**Empowerment Zone and Renewal
Community Employment Credit**

▶ Attach to your tax return.

OMB No. 1545-1444

2010
Attachment
Sequence No. **99**

Name(s) shown on return

Total Form 8844's Filed		2,930	Total Form 8844's E-Filed		1,771	Identifying number	
1	Enter the total qualified wages paid or incurred during the calendar year only (see instructions)						
a	Qualified empowerment zone wages	\$	792	× 20% (.20)		1a	
b	Qualified renewal community wages	\$	34	× 15% (.15)		1b	
2	Add lines 1a and 1b. See instructions for the adjustment you must make to salaries and wages					2	810
3	Empowerment zone and renewal community employment credit from partnerships, S corporations, cooperatives, estates, and trusts					3	2,126
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5					4	2,930
5	Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions)					5	
6	Subtract line 5 from line 4					6	
7	Passive activity credit allowed for 2010 (see instructions)					7	
8	Carryforward of empowerment zone and renewal community employment credit to 2010					8	
9	Carryback of empowerment zone and renewal community employment credit from 2011 (see instructions)					9	
10	Add lines 6 through 9. Cooperatives, estates, and trusts, go to line 11. All others, report this amount on Form 3800, line 24					10	
11	Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions)					11	
12	Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 24					12	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16145S

Form **8844** (2010)

**Empowerment Zone and Renewal
Community Employment Credit**

▶ Attach to your tax return.

Name(s) shown on return		Identifying number
1	Enter the total qualified wages paid or incurred during the calendar year only (see instructions)	
a	Qualified empowerment zone wages \$ <u>190,862</u> × 20% (.20)	1a
b	Qualified renewal community wages \$ <u>11,929</u> × 15% (.15)	1b
2	Add lines 1a and 1b. See instructions for the adjustment you must make to salaries and wages	2 39,693
3	Empowerment zone and renewal community employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3 9,995
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5	4 49,957
5	Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions)	5
6	Subtract line 5 from line 4	6
7	Passive activity credit allowed for 2010 (see instructions)	7
8	Carryforward of empowerment zone and renewal community employment credit to 2010	8
9	Carryback of empowerment zone and renewal community employment credit from 2011 (see instructions)	9
10	Add lines 6 through 9. Cooperatives, estates, and trusts, go to line 11. All others, report this amount on Form 3800, line 24	10
11	Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions)	11
12	Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 24	12

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16145S

Form **8844** (2010)

**2010 Partnership Line Item Publication (Estimated from SOI Sample)
Frequency Counts (in Whole Numbers)**

Form **8845**

Indian Employment Credit

OMB No. 1545-1417

2010

Attachment
Sequence No. **113**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) as shown on return

Identifying number

Total Form 8845's Filed 464 Total Form 8845's E-Filed 167

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	359
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	[d]
3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-	3	
4	Multiply line 3 by 20% (.20) (see instructions for the adjustment you must make for salaries and wages)	4	
5	Indian employment credits from partnerships, S corporations, cooperatives, estates, and trusts	5	
6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1g	6	464
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7	
8	Cooperatives, estates, and trusts. Subtract line 7 from line 6. Report this amount on Form 3800, line 1g	8	

Form **8845**

Indian Employment Credit

OMB No. 1545-1417

2010

Attachment
Sequence No. **113**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) as shown on return

Identifying number

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	44,001
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	[d]
3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-	3	
4	Multiply line 3 by 20% (.20) (see instructions for the adjustment you must make for salaries and wages)	4	
5	Indian employment credits from partnerships, S corporations, cooperatives, estates, and trusts	5	
6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1g	6	9,364
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7	
8	Cooperatives, estates, and trusts. Subtract line 7 from line 6. Report this amount on Form 3800, line 1g	8	

Form **8846**

**Credit for Employer Social Security and Medicare Taxes
Paid on Certain Employee Tips**

OMB No. 1545-1414

2010

Attachment
Sequence No. **98**

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Total Form 8846's Filed 22,524

Total Form 8846's E-Filed 13,089

Identifying number

Note. Claim this credit **only** for social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	17,822	
2	Tips not subject to the credit provisions (see instructions)	2	11,052	
3	Creditable tips. Subtract line 2 from line 1	3		
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$106,800 or were exempt from social security taxes, see instructions and check here <input type="checkbox"/>	4		
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5		
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 7	6	22,524	
7	Credit for employer social security and Medicare taxes paid on certain employee tips included on line 6 from passive activities (see instructions)	7		
8	Subtract line 7 from line 6	8		
9	Credit for employer social security and Medicare taxes paid on certain employee tips allowed for 2010 from passive activities (see instructions)	9		
10	Carryforward of the credit for employer social security and Medicare taxes paid on certain employee tips that originated in a tax year that began after 2006 (see instructions)	10		
11	Carryback of the credit for employer social security and Medicare taxes paid on certain employee tips from 2011 (see instructions)	11		
12	Add lines 8 through 11. Report this amount on Form 3800, line 29f	12		

Form **8846**

**Credit for Employer Social Security and Medicare Taxes
Paid on Certain Employee Tips**

OMB No. 1545-1414

2010

Attachment
Sequence No. **98**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Note. Claim this credit **only** for social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	4,221,949	
2	Tips not subject to the credit provisions (see instructions)	2	596,033	
3	Creditable tips. Subtract line 2 from line 1	3		
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$106,800 or were exempt from social security taxes, see instructions and check here ▶ <input type="checkbox"/>	4		
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5		
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 7	6	318,739	
7	Credit for employer social security and Medicare taxes paid on certain employee tips included on line 6 from passive activities (see instructions)	7		
8	Subtract line 7 from line 6	8		
9	Credit for employer social security and Medicare taxes paid on certain employee tips allowed for 2010 from passive activities (see instructions)	9		
10	Carryforward of the credit for employer social security and Medicare taxes paid on certain employee tips that originated in a tax year that began after 2006 (see instructions)	10		
11	Carryback of the credit for employer social security and Medicare taxes paid on certain employee tips from 2011 (see instructions)	11		
12	Add lines 8 through 11. Report this amount on Form 3800, line 29f	12		

Form **8864**

Biodiesel and Renewable Diesel Fuels Credit

OMB No. 1545-1924

2010

Attachment
 Sequence No. **141**

Department of the Treasury
 Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

TOTAL FORM 8864'S FILED 129 TOTAL FORM 8864'S E-FILED 111

Caution. You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* below.

Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel)	1		[d]
2	Agri-biodiesel	2		0
3	Renewable diesel	3		0
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4		0
5	Agri-biodiesel included in a biodiesel mixture	5		0
6	Renewable diesel included in a renewable diesel mixture	6		0
7	Qualified agri-biodiesel production	7		[d]
8	Add lines 1 through 7. Include this amount in your income for 2010 (see instructions)		8	*14
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		9	115
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 11		10	129
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		11	
12	Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 11		12	

Form **8864**

Biodiesel and Renewable Diesel Fuels Credit

OMB No. 1545-1924

2010

Attachment
Sequence No. **141**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Caution. You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* below.

Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel)	1		[d]
2	Agri-biodiesel	2		0
3	Renewable diesel	3		0
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4		0
5	Agri-biodiesel included in a biodiesel mixture	5		0
6	Renewable diesel included in a renewable diesel mixture	6		0
7	Qualified agri-biodiesel production	7		[d]
8	Add lines 1 through 7. Include this amount in your income for 2010 (see instructions)		8	*3,542
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		9	162
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 11		10	3,705
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		11	
12	Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 11		12	

**2010 Partnership Line Item Publication (Estimated from SOI Sample)
Frequency Counts (in Whole Numbers)**

Form **8874**
(Rev. December 2006)
Department of the Treasury
Internal Revenue Service

New Markets Credit

OMB No. 1545-1804

Attachment
Sequence No. **127**

▶ **Attach to your tax return.**

Name(s) shown on return					Identifying number	
TOTAL FORM 8874'S FILED 618					TOTAL FORM 8874'S E-FILED 311	
(a) Name and address of the qualified community development entity (CDE)	(b) Employer identification number of CDE	(c) Date of initial investment	(d) Amount of qualified equity investment	(e) Credit rate	(f) Credit ((d) × (e))	
1				%		
				%		
				%		
				%		
				%		
				%		
				%	427	(Total)
2	New markets credit from partnerships and S corporations			2	191	
3	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800, (e.g., line 11 of the 2006 Form 3800)			3	618	

New Markets Credit

▶ **Attach to your tax return.**

Name(s) shown on return				Identifying number	
(a) Name and address of the qualified community development entity (CDE)	(b) Employer identification number of CDE	(c) Date of initial investment	(d) Amount of qualified equity investment	(e) Credit rate	(f) Credit ((d) × (e))
1				%	
				%	
				%	
				%	
				%	
				%	461,253 (Total)
2	New markets credit from partnerships and S corporations			2	316
3	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800, (e.g., line 11 of the 2006 Form 3800)			3	461,569

**2010 Partnership Line Item Publication (Estimated from SOI Sample)
Frequency Counts (in Whole Numbers)**

Form **8882**
(Rev. December 2006)
Department of the Treasury
Internal Revenue Service

**Credit for Employer-Provided Childcare
Facilities and Services**

OMB No. 1545-1809

Attachment
Sequence No. **131**

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

TOTAL FORM 8882'S FILED 77 TOTAL FORM 8882'S E-FILED 62

1	Qualified childcare facility expenditures paid or incurred (see instructions)	1	60		
2	Enter 25% (.25) of line 1			2	60
3	Qualified childcare resource and referral expenditures paid or incurred	3	11		
4	Enter 10% (.10) of line 3			4	11
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts (see instructions)			5	*9
6	Add lines 2, 4, and 5			6	77
7	Enter the smaller of line 6 or \$150,000 . Estates and trusts, go to line 8. All others report this amount as follows: partnerships and S corporations, report this amount on Schedule K; all others, report the credit on the applicable line of Form 3800, (e.g., line 1n of the 2006 Form 3800)			7	77
8	Amount allocated to beneficiaries of the estate or trust (see instructions)			8	
9	Estates and trusts. Subtract line 8 from line 7. Report the credit on the applicable line of Form 3800 (e.g., line 1n of the 2006 Form 3800)			9	

**Credit for Employer-Provided Childcare
 Facilities and Services**

▶ **Attach to your tax return.**

Name(s) shown on return		Identifying number	
1	Qualified childcare facility expenditures paid or incurred (see instructions)	1	20,760
2	Enter 25% (.25) of line 1	2	5,190
3	Qualified childcare resource and referral expenditures paid or incurred	3	2,365
4	Enter 10% (.10) of line 3	4	236
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts (see instructions)	5	*177
6	Add lines 2, 4, and 5	6	5,604
7	Enter the smaller of line 6 or \$150,000 . Estates and trusts, go to line 8. All others report this amount as follows: partnerships and S corporations, report this amount on Schedule K; all others, report the credit on the applicable line of Form 3800, (e.g., line 1n of the 2006 Form 3800)	7	3,831
8	Amount allocated to beneficiaries of the estate or trust (see instructions)	8	
9	Estates and trusts. Subtract line 8 from line 7. Report the credit on the applicable line of Form 3800 (e.g., line 1n of the 2006 Form 3800)	9	

Domestic Production Activities Deduction

▶ Attach to your tax return. ▶ See separate instructions.

Name(s) as shown on return

TOTAL FORM 8903'S FILED 8,708 TOTAL FORM 8903'S E-FILED 5,783

Identifying number

		(a) Oil-related production activities	(b) All activities
1	Domestic production gross receipts (DPGR)		7,794
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3		3,488
3	Enter deductions and losses allocable to DPGR (see instructions)		4,136
4	If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4		3,389
5	Add lines 2 through 4		7,818
6	Subtract line 5 from line 1		
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)		1,351
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10		
9	Amount allocated to beneficiaries of the estate or trust (see instructions)		
10a	Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	248	
10b	Qualified production activities income. Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22		
11	Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)		
12	Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22		
13	Enter 9% of line 12		
14a	Enter the smaller of line 10a or line 12	[d]	
14b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%		
15	Subtract line 14b from line 13		
16	Form W-2 wages (see instructions)		
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)		212
18	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20		
19	Amount allocated to beneficiaries of the estate or trust (see instructions)		
20	Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18		
21	Form W-2 wage limitation. Enter 50% of line 20		
22	Enter the smaller of line 15 or line 21.		113
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6		[d]
24	Expanded affiliated group allocation (see instructions)		0
25	Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return		106

Domestic Production Activities Deduction

▶ Attach to your tax return. ▶ See separate instructions.

Name(s) as shown on return

Identifying number

Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.

	(a) Oil-related production activities	(b) All activities
1 Domestic production gross receipts (DPGR)		72,876,150
2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3		44,467,146
3 Enter deductions and losses allocable to DPGR (see instructions)		16,383,582
4 If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4		7,409,041
5 Add lines 2 through 4		68,480,003
6 Subtract line 5 from line 1		
7 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)		145,695
8 Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10		
9 Amount allocated to beneficiaries of the estate or trust (see instructions)		
10a Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	213,879	
b Qualified production activities income. Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22		
11 Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)		
12 Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22		
13 Enter 9% of line 12		
14a Enter the smaller of line 10a or line 12	[d]	
b Reduction for oil-related qualified production activities income. Multiply line 14a by 3%		
15 Subtract line 14b from line 13		
16 Form W-2 wages (see instructions)		
17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)		140,681
18 Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20		
19 Amount allocated to beneficiaries of the estate or trust (see instructions)		
20 Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18		
21 Form W-2 wage limitation. Enter 50% of line 20		
22 Enter the smaller of line 15 or line 21.		16,144
23 Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6		[d]
24 Expanded affiliated group allocation (see instructions)		0
25 Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return		6,127

Form **8910**

Alternative Motor Vehicle Credit

OMB No. 1545-1998

Department of the Treasury
Internal Revenue Service
Name(s) shown on return

▶ See separate instructions.
▶ Attach to your tax return.

2010
Attachment
Sequence No. **152**

TOTAL FORM 8910'S FILED 151 TOTAL FORM 8910'S E-FILED *74

Identifying number

Note.

- Use this form to claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions.
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 13 and 17.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
1 Year, make, and model of vehicle	84	*6	*6
2 Enter date vehicle was placed in service (MM/DD/YYYY)	84 / /	*6 / /	*6 / /
3 Credit allowable (see instructions for amount to enter)	84	*6	*6
4 If you are not claiming the plug-in conversion credit, skip lines 4 through 8, enter -0- on line 9, and go to line 10. Otherwise, enter the cost of converting the vehicle to a qualified plug-in electric drive motor vehicle	0		
5 Section 179 expense deduction (see instructions)	0		
6 Subtract line 5 from line 4	0		
7 Multiply line 6 by 10% (.10)	0		
8 Maximum plug-in conversion credit amount allowable			
9 Enter the smaller of line 7 or line 8	0		
10 Tentative credit. Add lines 3 and 9	116		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

11 Business/investment use percentage (see instructions)	11	%	%	%
12 Multiply line 10 by line 11	12			
13 Add columns (a) through (c) on line 12			13	116
14 Alternative motor vehicle credit from partnerships and S corporations			14	*34
15 Business/investment use part of credit. Add lines 13 and 14. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1r			15	151

Part III Credit for Personal Use Part of Vehicle

16 If you skipped Part II, enter the amount from line 10. If you completed Part II, subtract line 12 from line 10	16			
17 Add columns (a) through (c) on line 16			17	
18 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43			18	
19 Personal credits from Form 1040 or 1040NR (see instructions)			19	
20 Subtract line 19 from line 18. If zero or less, stop . You cannot claim the personal use part of the credit			20	
21 Personal use part of credit. Enter the smaller of line 17 or line 20 here and on Form 1040, line 53 (or Form 1040NR, line 50). Check box c on that line and enter "8910" in the space next to that box. If line 20 is smaller than line 17, see instructions			21	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2010)

Form **8910**

Alternative Motor Vehicle Credit

OMB No. 1545-1998

Department of the Treasury
 Internal Revenue Service
 Name(s) shown on return

▶ See separate instructions.
 ▶ Attach to your tax return.

2010
 Attachment
 Sequence No. **152**

Identifying number

Note.

- Use this form to claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions.
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 13 and 17.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
1 Year, make, and model of vehicle	1		
2 Enter date vehicle was placed in service (MM/DD/YYYY)	2 / /	/ /	/ /
3 Credit allowable (see instructions for amount to enter)	3 201	*52	*52
4 If you are not claiming the plug-in conversion credit, skip lines 4 through 8, enter -0- on line 9, and go to line 10. Otherwise, enter the cost of converting the vehicle to a qualified plug-in electric drive motor vehicle	4 0		
5 Section 179 expense deduction (see instructions)	5 0		
6 Subtract line 5 from line 4	6 0		
7 Multiply line 6 by 10% (.10)	7 0		
8 Maximum plug-in conversion credit amount allowable	8		
9 Enter the smaller of line 7 or line 8	9 0		
10 Tentative credit. Add lines 3 and 9	10 6,227		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

11 Business/investment use percentage (see instructions)	11	%	%	%
12 Multiply line 10 by line 11	12			
13 Add columns (a) through (c) on line 12	13		6,265	
14 Alternative motor vehicle credit from partnerships and S corporations	14		*163	
15 Business/investment use part of credit. Add lines 13 and 14. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1r	15		6,428	

Part III Credit for Personal Use Part of Vehicle

16 If you skipped Part II, enter the amount from line 10. If you completed Part II, subtract line 12 from line 10	16			
17 Add columns (a) through (c) on line 16	17			
18 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	18			
19 Personal credits from Form 1040 or 1040NR (see instructions)	19			
20 Subtract line 19 from line 18. If zero or less, stop . You cannot claim the personal use part of the credit	20			
21 Personal use part of credit. Enter the smaller of line 17 or line 20 here and on Form 1040, line 53 (or Form 1040NR, line 50). Check box c on that line and enter "8910" in the space next to that box. If line 20 is smaller than line 17, see instructions	21			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2010)

Form **8925**
 (December 2009)
 Department of the Treasury
 Internal Revenue Service (99)

Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

▶ Attach to the policyholder's tax return—See instructions.

Attachment
 Sequence No. **160**

Name(s) shown on return Total Form 8925's Filed 2,194 Total Form 8925's E-Filed 1,723	Identifying number
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Name of policyholder, if different from above 112	Identifying number, if different from above 120
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Type of business 2,158

1 Enter the number of employees the policyholder had at the end of the tax year	1	2,169
2 Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> below for an exception	2	2,177
3 Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2	3	2,193
4a Does the policyholder have a valid consent (see instructions) for each employee included on line 2? <input type="checkbox"/> Yes <input type="checkbox"/> No		2,173 *58
b If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	*9

Report of Employer-Owned Life Insurance Contracts

▶ **Attach to the policyholder's tax return—See instructions.**

Name(s) shown on return	Identifying number
Name of policyholder, if different from above	Identifying number, if different from above

Type of business

1 Enter the number of employees the policyholder had at the end of the tax year	1	120
2 Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> below for an exception	2	5
3 Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2	3	25,658,231
4a Does the policyholder have a valid consent (see instructions) for each employee included on line 2? <input type="checkbox"/> Yes <input type="checkbox"/> No		
b If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	[1]

Form **8941**

Credit for Small Employer Health Insurance Premiums

OMB No. 1545-2198

2010

Attachment
Sequence No. **63**

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Total Form 8941's Filed		19,327	Total Form 8941's E-Filed	Identifying number	11,031
1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions)			1	15,356
2	Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12			2	15,678
3	Average annual wages you paid for the tax year (see instructions). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12			3	15,713
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions)			4	15,682
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions)			5	15,682
6	Enter the smaller of line 4 or line 5			6	15,682
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35)			7	15,682
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions			8	15,675
9	If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions			9	15,672
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)			10	*84
11	Subtract line 10 from line 4. If zero or less, enter -0-			11	15,682
12	Enter the smaller of line 9 or line 11			12	15,672
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions)			13	14,950
14	Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13			14	15,087
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)			15	3,615
16	Add lines 12 and 15. Partnerships and S corporations, stop here and report this amount on Schedule K; all others, go to line 17			16	19,288
17	Credit for small employer health insurance premiums included on line 16 from passive activities (see instructions)			17	
18	Subtract line 17 from line 16			18	
19	Credit for small employer health insurance premiums allowed for 2010 from a passive activity (see instructions)			19	
20	Carryback of the credit for small employer health insurance premiums from 2011			20	
21	Add lines 18 through 20. Cooperatives, estates, and trusts, go to line 22. Tax-exempt small employers, skip lines 22 and 23 and go to line 24. All others, stop here and report this amount on Form 3800, line 29h			21	
22	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)			22	
23	Cooperatives, estates, and trusts, subtract line 22 from line 21. Stop here and report this amount on Form 3800, line 29h			23	
24	Enter the amount you paid in 2010 for taxes considered payroll taxes for purposes of this credit (see instructions)			24	
25	Tax-exempt small employers, enter the smaller of line 21 or line 24 here and on Form 990-T, line 44f			25	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2010)

Form **8941**

Credit for Small Employer Health Insurance Premiums

OMB No. 1545-2198

2010

Attachment
Sequence No. **63**

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions)	1	158	
2	Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2	98	
3	Average annual wages you paid for the tax year (see instructions). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12	3	534,327	
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions)	4	294,071	
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions)	5	412,547	
6	Enter the smaller of line 4 or line 5	6	257,177	
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35)	7	90,012	
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	8	81,680	
9	If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions	9	38,100	
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	*651	
11	Subtract line 10 from line 4. If zero or less, enter -0-	11	280,049	
12	Enter the smaller of line 9 or line 11	12	38,011	
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions)	13	78	
14	Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13	14	68	
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	1,437	
16	Add lines 12 and 15. Partnerships and S corporations, stop here and report this amount on Schedule K; all others, go to line 17	16	39,448	
17	Credit for small employer health insurance premiums included on line 16 from passive activities (see instructions)	17		
18	Subtract line 17 from line 16	18		
19	Credit for small employer health insurance premiums allowed for 2010 from a passive activity (see instructions)	19		
20	Carryback of the credit for small employer health insurance premiums from 2011	20		
21	Add lines 18 through 20. Cooperatives, estates, and trusts, go to line 22. Tax-exempt small employers, skip lines 22 and 23 and go to line 24. All others, stop here and report this amount on Form 3800, line 29h	21		
22	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	22		
23	Cooperatives, estates, and trusts, subtract line 22 from line 21. Stop here and report this amount on Form 3800, line 29h	23		
24	Enter the amount you paid in 2010 for taxes considered payroll taxes for purposes of this credit (see instructions)	24		
25	Tax-exempt small employers, enter the smaller of line 21 or line 24 here and on Form 990-T, line 44f	25		

For Paperwork Reduction Act Notice, see separate instructions.

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Form **8941** (2010)